



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
DELAWARE STATE BUILDING  
820 N. FRENCH STREET  
WILMINGTON, DELAWARE 19801

STATE OF DELAWARE  
DIVISION OF REVENUE  
TAX RULING 83-4

November 30, 1983

SUBJECT: Delaware Inheritance Tax - Valuation of Gross Estate - Mortality Tables

Section 1325, Title 30, Delaware Code, authorizes the Division of Revenue to issue rules and regulations deemed necessary or appropriate in determining the value of property includible in the gross estate of a decedent for purposes of the Delaware inheritance tax. By Ruling 73-2 issued October 31, 1973, the Division of Revenue adopted the 6% Mortality Tables adopted by the Internal Revenue Service in the valuation of annuities, life estates, and other contingent or remainder interests for Federal estate tax purposes.

The Internal Revenue Service recently issued proposed amendments to Federal regulations, to be effective after November 30, 1983, which contain revised actuarial tables based on a 10% discount and income factor and which will eliminate the distinction between male and female mortality by providing tables that are gender neutral. These revised tables will replace the 6% mortality tables currently in effect.

Pursuant to Section 1325, 30 Del. C., the revised 10% mortality tables adopted by the Internal Revenue Service for Federal estate tax purposes as of December 1, 1983, are hereby adopted by the Division of Revenue for determining the value of annuities, life estates, terms for years, and contingent or remainder interests for purposes of the inheritance tax imposed by Chapter 13, 30 Del. C. The revised mortality tables will apply to estates of decedents dying on or after December 1, 1983.

Robert W. Chastant  
Director of Revenue

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