



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

DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM 93-1

February 16, 1993

SUBJECT: Form 500, Delaware Gift Tax Return.

CONTACT PERSON: Harry H. Rhodes, (302) 577-3378

Revised Forms 500, Delaware Gift Tax Return, were recently mailed to some practitioners, taxpayers, and their representatives. The revised forms incorrectly deleted Schedule B and steps required for calculation of the correct gift tax for the tax period using the information from Schedule B. All such forms with a revision date of 2/92 should be discarded. The December, 1983 revision of Form 500, which may be photographically reproduced, should be used instead. Additional copies of Form 500 may be obtained from our Public Service units in each county, or by telephoning (302) 577-3300.

Sincerely,

Robert W. Chastant
Director of Revenue