**DELAWARE**
**FORM 900-NR**

# Estate Tax Return for Non-Resident Decedents

**Rev. Code 003-01**

Date of Death: _____

## SECTION A: Decedent Information: Print or Type

| | |
|---|---|
| Name of Decedent: | Name of Personal Representative: |
| Address of Decedent: | Address of Personal Representative: |
| City: | City: |
| State/Zip Code: | State/Zip Code: |
| Decedent's Social Security Number: | Personal Representative's Phone Number: |
| County in which Delaware real estate located: | Date Letters Granted: |

## SECTION B: Federal Credit Amount

1. Enter credit for allowable state death taxes from Part 2 (tax computation) of federal form 706: **$**_____

## SECTION C: Proration Percentage

2. Enter the value of Delaware Taxable Tangible property *located within the state of Delaware* from Form 900-NR, Schedule A, Page 3. **$**_____

3. Enter value of the federal taxable estate less the value of real and tangible personal property *not located in any state* from Form 900-NR, Schedule B, Page 5. **$**_____

4. Divide line **2** by line **3** – carry to 4 decimal places: **.**_____|_____|_____|_____

## SECTION D: Tax Computation

5. Multiply line **1** by line **4**. (This is your tax.): **$**_____

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## SECTION E: SIGNATURE OF PERSONAL REPRESENTATIVE / PREPARER

Signature of Preparer: _____ Date: _____

Address:_____ Phone: (  ) _____

Under penalties of perjury, I declare that I have examined this return, including attachments and accompanying schedules and statements, and believe it is true, correct and complete.

Signature of Personal Representative: _____ Date: _____

Attachments: If you completed lines 2 through 4, attach Schedule A and B, a copy of the United States Estate tax returns, and copies of estate, inheritance, legacy or succession taxes from another state or the District of Columbia.

**MAKE CHECK PAYABLE AND MAIL TO:**
**DELAWARE DIVISION OF REVENUE, P. O. BOX 2044, WILMINGTON, DE 19899-2044**

### When to File

The return is due within 9 months after the date of the decedent's death. Interest starts to accrue 9 months after the date of death of the decedent at 1% per month.

### Extension

The Secretary of Finance or his delegate, upon written request, may extend the time for the filing of the return, and may extend the time for payment of the tax for a reasonable period from the due date. If time for filing the federal Estate Tax Return of the decedent is extended, the time for filing the Delaware Estate Tax shall be automatically extended for a like period, provided an executed copy of such extension grant is furnished to the Division of Revenue before or with the filing of the return.

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SCHEDULE A

WHO SHOULD USE SCHEDULE A: Schedule A is used to complete Form 900-NR, "Delaware Estate Tax Return for Non-Resident Decedents" for the estate of a Decedent who was a non-resident of Delaware at the time of death.

PURPOSE OF SCHEDULE A: Use Schedule A to calculate the value of Delaware Taxable Tangible Property for line 2 of the Delaware Estate Tax Return. This is the numerator of the proration percentage at line 4 of the return. The proration percentage is necessary to calculate the correct amount of the Delaware estate tax due by non-residents of Delaware.

DELAWARE TAXABLE TANGIBLE PROPERTY: Delaware Taxable Tangible Property is the value of real property and tangible personal property which is included in the gross estate for federal estate tax purposes and located in Delaware at the time of Decedent's death, less the amount of deductions permitted on the federal estate tax return which are attributed to the Delaware property. Schedule A is completed using information taken from the Schedules attached to the federal estate tax return, Form 706.

Attach Schedule A to the Delaware Estate Tax Return, Form 900-NR.

| | | |
|---|---|---|
| 1. | _____ | Delaware Real property. Form 706, Schedule A and Schedule E. |
| 2. | _____ | Value of qualified conservation easement exclusion allowed Delaware property. Form 706, Schedule U. |
| 3. | _____ | Subtract (2) from (1). |
| 4. | _____ | Tangible personal property located in Delaware. Form 706, Schedule E and F. |
| 5. | _____ | Add (3) and (4). |
| 6. | _____ | Cost of administering estate in Delaware. Form 706, Schedule J. |
| 7. | _____ | Mortgages and liens on Delaware property. Form 706, Schedule K. |
| 8. | _____ | Net losses on Delaware tangible property during estate administration. Form 706, Schedule L. |
| 9. | _____ | Expenses incurred in administering Delaware tangible property not subject to claims. Form 706, Schedule L. |
| 10. | _____ | Bequests, etc., to Surviving Spouse from Delaware tangible property. Form 706, Schedule M. |
| 11. | _____ | Charitable, Public and Similar Gifts and Bequests paid from Delaware tangible property. Form 706, Schedule O. |
| 12. | _____ | Qualified Family-Owned Business Interest Deduction relating to tangible Delaware property. Form 706, Schedule T. |

13. _____ Add lines (6) through (12).

14. _____ Subtract line (13) from line (5). This is the Delaware taxable tangible property. Enter on Form 900-NR, line 2.

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Schedule B

WHO SHOULD USE SCHEDULE B: Schedule B is used only for the estate of a Decedent who was a non-resident of Delaware at the time of death.

PURPOSE OF SCHEDULE B: Use Schedule B to calculate the value of the "federal taxable estate less the value of real and tangible personal property not located in any of the fifty states and the District of Columbia" for line 3 of the Delaware Estate Tax Return. This is the denominator of the proration percentage at line 4.

ATTACHMENTS: Attach to Schedule B a copy of each of the schedules from Federal From 706 listing real or tangible personal property located outside the United States and the District of Columbia which was included in line 1 of the federal estate tax return, Form 706, and on each schedule indicate the item and value of or amount of such property.

Attach Schedule B to the Delaware Estate Tax Return, Form 900-NR.

| | | |
|---|---|---|
| 1. | _____ | Enter value of the taxable estate from line 3 of the federal estate tax return, Form 706. |
| 2. | _____ | Enter the gross value of real or tangible personal property located outside of the fifty states and the District of Columbia, which was included in line 3 of the federal return. |
| 3. | _____ | Enter the amount of mortgages and liens on the value of real and tangible personal property listed at line (2). |
| 4. | _____ | Enter the expenses of administering property listed at line (2). |
| 5. | _____ | Add lines 3 and 4. |
| 6. | _____ | Subtract line (5) from line (2). |
| 7. | _____ | Subtract line (6) from line (1) and enter on line 3 of the Delaware Estate Tax Return, Form 900-NR. |

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