

**DELAWARE
FORM 900-NR**



DF30714019999



Page 1
**Estate Tax Returns for Estates
of Non-Resident Decedents Dying
After July 1, 2014**
Rev. Code 003-01

Date of Death: MM | DD | YY

SECTION A: Decedent Information (Print or Type):

Name of Decedent:	Names 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 Letter Granted:

SECTION B: State Estate Tax

1. Federal Taxable Estate (2014 Federal Form 706, line 3a)	\$	
2. Adjustments per 30 Del. C. §1501(4):		
a) QTIP property excluded from Federal Return	\$	
b) Non-taxable farmland	\$	
c) QTIP property left to surviving spouse	\$	
3. Delaware Estate (line 1 plus line 2a less lines 2b and 2c)	\$	
4. Applicable exclusion		
a) Basic applicable exclusion (Federal Form 706, line 9a)	\$	
b) Deceased spousal unused exclusion (Federal Form 706, line 9b)	\$	
c) Applicable exclusion amount (add lines 4a and 4b)	\$	
5. Delaware Taxable Estate (line 3 less line 4c)	\$	
6. Delaware Estate Tax (per Table A, page 3)	\$	

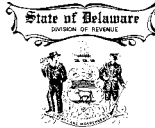
SECTION C: Prorating Percentage

7. Enter the value of Delaware Taxable Property from Form 900-NR, Schedule A, Page 4.	\$	
8. Enter the value of the federal taxable estate less the value of real and tangible personal property <i>not located in any of the States or the District of Columbia</i> from Form 900-NR, Schedule B, Page 5.	\$	
9. Divide Line 7 by Line 8 - carry to 4 decimal places.	.	

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SECTION D: Tax Computation

10. Tax Due (Multiply Line 6 by Line 9.)

*See tax computation chart on Page 3.

\$ _____

11. Prior payments (explain in an attached statement)

\$ _____

12. Balance due (or overpayment) (subtract line 11 from line 10)

\$ _____

SECTION E: SIGNATURE OF PERSONAL REPRESENTATIVE / PREPARER

Signature of Preparer: _____

Date: MM/DD/YY

Street Address: _____

City: _____ State: _____ Zip Code: _____

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: MM/DD/YY

Signature of Personal Representative: _____

Date: MM/DD/YY

Attachments: If you completed Lines 7 through 9, attach Schedules A and B, a copy of the United States Estate Tax Return, 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 ½% 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 Return 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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Table A – Computation for Delaware Estate Tax

(1) Adjusted taxable estate equal to or more than ---	(2) Adjusted taxable estate less than ---	(3) Tax on amount in Column (1)	(4) Rate of tax on excess over amount in Column (1)	(1) Adjusted taxable estate equal to or more than ---	(2) Adjusted taxable estate less than ---	(3) Tax on amount in Column (1)	(4) Rate of tax on excess over amount in Column (1)
0	40,000	0	(Percent) None	2,040,000	2,540,000	106,800	8.0
40,000	90,000	0	0.8	2,540,000	3,040,000	146,800	8.8
90,000	140,000	400	1.6	3,040,000	3,540,000	190,800	9.6
140,000	240,000	1,200	2.4	3,540,000	4,040,000	238,800	10.4
240,000	440,000	3,600	3.2	4,040,000	5,040,000	290,800	11.2
440,000	640,000	10,000	4.0	5,040,000	6,040,000	402,800	12.0
640,000	840,000	18,000	4.8	6,040,000	7,040,000	522,800	12.8
840,000	1,040,000	27,600	5.6	7,040,000	8,040,000	650,800	13.6
1,040,000	1,540,000	38,800	6.4	8,040,000	9,040,000	786,800	14.4
1,540,000	2,040,000	70,800	7.2	9,040,000	10,040,000	930,800	15.2
-----	-----	-----	-----	10,040,000	-----	1,082,800	16.0



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SCHEDULE A

WHO SHOULD USE SCHEDULE A: Schedule A is used to complete Delaware Form 900-NR, 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 7 of the Delaware Estate Tax Return. This is the numerator of the proration percentage at Line 9 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 the 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 to the extent included on Form 706, Schedules A, E, F, G, and/or H.
2. _____ Value of qualified conservation easement exclusion allowed for Delaware property. Form 706, Schedule U.
3. _____ Subtract (2) from (1).
4. _____ Tangible personal property located in Delaware. Form 706, Schedules E, F, G, and/or H.
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 real and tangible personal property during estate administration. Form 706, Schedule L.
9. _____ Expenses incurred in administering Delaware real and tangible personal property not subject to claims. Form 706, Schedule L.
10. _____ Bequests, etc., to Surviving Spouse from Delaware real and tangible personal property. Form 706, Schedule M.
11. _____ Charitable, Public and Similar Gifts and Bequests paid from Delaware tangible property. Form 706, Schedule O.
12. _____ Add Lines (6) through (11).
13. _____ Subtract line (12) from line (5). Form 900-NR, Line 7.



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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 "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 8 of the Delaware Estate Tax Return. This is the denominator of the proration percentage at Line 9.

ATTACHMENTS: Attach to Schedule B a copy of each of the schedules from federal Form 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 taxable estate from Line 3a of Federal Form 706.
2. _____ Enter the gross value of real or tangible personal property located outside of the fifty states and the District of Columbia that was included in Line 3a of Federal Form 706.
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 8 of the Delaware Estate Tax Return, Form 900-NR.

(Revised 11/24/14)