



**REALTY TRANSFER TAX RETURN
AND
AFFIDAVIT OF GAIN AND VALUE
FORM 5402**

STATE OF DELAWARE
Division of Revenue
820 N. French Street
P.O. Box 8763
Wilmington, Delaware
19899-8763



DF42718019999

FOR OFFICE USE ONLY

Rev. Code 0050

Form 5402 must be completed for all conveyances and must be presented at the time of recording.

PART A - TO BE COMPLETED BY GRANTOR/SELLER

Enter Employer Identification Number or Social Security Number of the Grantee

1.

2. Name of Grantor _____

3. Address _____

City _____ State _____ Zip Code _____
County _____

4. Date of real estate conveyance MM | DD | YY

5. The Grantor is a:
- Resident Individual
 - Non-Resident Individual
 - Domestic Corporation (Delaware)
 - Foreign Corporation (Non-Delaware)
 - S Corporation
 - Government Agency
 - Fiduciary (Estate or Trust)
 - Partnership
 - Non-Profit Corporation

PART B - TO BE COMPLETED BY GRANTEE/BUYER

Enter Employer Identification Number or Social Security Number of the Grantee

1.

2. Name of Grantee _____

3. Address _____

City _____ State _____ Zip Code _____
County _____

4. The Grantee is a:
- Resident Individual
 - Non-Resident Individual
 - Domestic Corporation (Delaware)
 - Foreign Corporation (Non-Delaware)
 - S Corporation
 - Government Agency
 - Fiduciary (Estate or Trust)
 - Partnership
 - Non-Profit Corporation

PART C - PROPERTY LOCATION AND COMPUTATION OF THE TAX

1. Address _____
City _____ State _____ Zip Code _____

2. Enter the amount of consideration received including cash, checks, mortgages, liens, encumbrances, and any other good and valuable consideration \$ _____
Was like kind property exchanged? Yes No (If yes, see instructions.)

3. Enter the highest assessed value (for local tax purposes) of the real estate being conveyed \$ _____
Was like kind property exchanged? Yes No (If yes, see instructions.)

4. Enter the greater of Line 2 or Line 3 \$ _____

5. Percentage rate of Realty Transfer Tax paid to the State of Delaware, county and/or municipality 4.0%

6. Percentage rate of Realty Transfer Tax paid to the county or municipality

7. Reduction for contracts executed prior to 8/1/2017 (see instructions)

8. Delaware Realty Transfer Tax percentage (subtract lines 6 and 7 from line 5)

9. Delaware Realty Transfer Tax Before Credits (multiply line 4 by line 8) \$ _____

10. Credit - First Time Homebuyer (See Instructions and must attach Form 5402 Schedule 1) \$ _____

11. Delaware Realty Transfer Tax Due (Subtract line 10 from line 9) \$ _____

County

- New Castle
- Kent
- Sussex

PART D - EXEMPT CONVEYANCES

If transaction is exempt from Realty Transfer Tax, be certain that all of the above information (including market value of the real estate) is complete and accurate and explain the basis for the exemption: _____

The seller authorizes the Division of Revenue or such other appropriate state agency as may be designated to obtain any appropriate or necessary federal income tax forms, including their attached schedules or other attachments, and any other related papers filed by such seller which relate solely to the said real estate to which title is purported to be conveyed by the deed or instrument being recorded. Delaware law requires an income tax return to be filed for the taxable year during which there was disposition of real property within this state.

Sworn and Subscribed before me _____
on this _____ day of _____, 20_____

Seller's Signature

Notary Signature

Title of Officer/Partner