

DELAWARE MANUFACTURED HOME RELOCATION TRUST FUND - MHR-TAX

Pursuant to Chapter 70 of Title 25 of the Delaware Code, the owner of each manufactured home community must remit a monthly assessment for each rented lot to the Delaware Manufactured Home Relocation Trust Fund. Effective as of January 1, 2020, the monthly assessment will be \$4.50 per lot. The lot's owner will be responsible for \$2.50, less a credit of \$0.50, for a net amount due of \$2.00 for each lot. The lot's tenant will be responsible for a monthly assessment of \$2.50, which is to be collected by the landlord each month as additional rent. An assessment is not due or collectable for a vacant lot. If a lot is rented for any portion of a month, the full monthly assessment must be paid to the Trust Fund by both the tenant and the owner.

The Relocation Trust Fund has been created to financially assist manufactured-home owners forced to relocate due to land-use changes. The Fund will pay for the relocation of movable mobile homes, as well as for the removal and/or disposal of abandoned homes left in a community. The additional \$0.50 to be paid by the tenants each month will be used to fund the Manufactured Home Owner Attorney Fund.

Included with MHR-TAX is a Schedule 1 listing for delinquent tenants who have failed to pay their portion of the monthly Trust Fund assessment. Owners are required to report all delinquent tenants each quarter using the Schedule 1. Please photocopy the Schedule 1 if you need additional pages. Owners are still responsible for their portion of the assessment (\$2.00) for each month even if a tenant has failed to pay. **If a delinquent tenant pays for a prior quarter, please report it on Line 4, Column B.**

The assessment documents and payments are due the twentieth day after the close of each calendar quarter. Should you have any questions regarding the Assessment Form, please call the Division of Revenue at (302) 577-8681. For questions regarding the Authority, please call the Delaware Manufactured Home Relocation Authority at (302) 674-7768.

Every owner and/or landlord of a manufactured-home community in Delaware must complete the enclosed Manufactured Home Relocation Trust Fund Form MHR-TAX and Schedule 1 on a quarterly basis. Please remit assessment form with payment to the following address: **DELAWARE DIVISION OF REVENUE | P.O. BOX 2340 | WILMINGTON, DE 19899-2340**

Please include the community name and address on each return. The community address should be the street address (no P.O. boxes) of the community in which the Manufactured Home Relocation Trust Fund payments were collected.

LINE-BY-LINE INSTRUCTIONS

FORM MHR-TAX (Formerly LQ9)

Column A	Insert the total number of manufactured-home lots rented each month on Lines 1, 2, and 3.
Column B	Insert the total assessment collected from tenants each month on Lines 1, 2, 3. Report any delinquent tenant payments from prior quarters on Line 4. Add Lines 1 through 4 and report their total in the fifth box under Column B.
Column C	Insert the total assessment collected from owners each month on Lines 1, 2, 3 and 4. Add Lines 1 through 4 and report their total in the fifth box under Column C.
Total Due.	Add together the totals from Column B and Column C and report this amount in the box provided.
Line 5	Add all 3 columns together and enter the Total in the Total column (Column D)
Line 6	Prior Period Carry Over - This line is to be used only if notified by the Authority of a credit on your account

FORM MHR-DTR (SCHEDULE 1)

Step 1	If blank, enter the name of the Manufactured-Home Community Name (as used on Form MHR-TAX) in the box provided.
Step 2	If blank, enter the "Account Number" from your Form MHR-TAX in the "Account Number" box provided, and the "Tax Period Ending Date" from Form MHR-TAX in the "Report for Quarter Ending" box provided.
Step 3	List on each row separately the Name, Address, Number of Months Delinquent and Total Amount due for each delinquent tenant.
Step 4	When you have finished listing all delinquent tenants, add up the "Total Amount Outstanding" column and report this amount in the TOTAL box located at the bottom of Schedule 1.

PLEASE NOTE: Form MHR-TAX and its accompanying MHR-DTR (Schedule 1) **must be signed and dated** by an authorized representative of the remitting taxpayer or manufactured-home community. Photocopies or substitute documents will not be accepted.

TO REPORT ANY CHANGES TO YOUR PERSONAL INFORMATION PRINTED ON FORM MHR-TAX, PLEASE COMPLETE THE REQUEST FOR CHANGE FORM AT THE END OF THIS PACKET



DELAWARE FORM DIVISION OF REVENUE MHR-TAX MANUFACTURED HOME RELOCATION TRUST FUND



ACCOUNT NUMBER	TAX YEAR	PERIOD ENDING	DUE	A	B		C	D
	2020	03/31	04/20	Total Number of Lots Rented	Total Amount Collected From Tenant		Due From Owner	TOTAL
BUSINESS NAME & ADDRESS				ASSESSMENT BASIS	\$2.00	\$0.50	\$2.00	
				1. JANUARY	\$	\$	\$	
2. FEBRUARY	\$	\$	\$					
COMMUNITY NAME & LOCATION ADDRESS				3. MARCH	\$	\$	\$	
				4. DELINQUENT PAYMENTS	\$	\$	\$	
				5. TOTAL (ADD LINES 1 THROUGH 4)	\$	\$	\$	\$
				6. PRIOR PERIOD CARRY OVER				\$
				TOTAL AMOUNT DUE (SUBTRACT LINE 6 FROM LINE 5)				\$
AUTHORIZED SIGNATURE				DATE	EMAIL		PHONE NUMBER	



DELAWARE F O R M

DIVISION OF REVENUE MHR-TAX

MANUFACTURED HOME RELOCATION TRUST FUND



ACCOUNT NUMBER	TAX YEAR	PERIOD ENDING	DUE	A	B		C	D	
	2020	06/30	07/20						
BUSINESS NAME & ADDRESS				ASSESSMENT BASIS	Total Number of Lots Rented	Total Amount Collected From Tenant		Due From Owner	TOTAL
						\$2.00	\$0.50	\$2.00	
				1. APRIL		\$	\$	\$	
				2. MAY		\$	\$	\$	
COMMUNITY NAME & LOCATION ADDRESS				3. JUNE		\$	\$	\$	
				4. DELINQUENT PAYMENTS		\$	\$	\$	
				5. TOTAL (ADD LINES 1 THROUGH 4)		\$	\$	\$	\$
				6. PRIOR PERIOD CARRY OVER				\$	\$
				TOTAL AMOUNT DUE (SUBTRACT LINE 6 FROM LINE 5)				\$	\$
AUTHORIZED SIGNATURE				DATE	EMAIL		PHONE NUMBER		

DF44019029999V1

Revision 20200227

MAIL COMPLETED FORM WITH
REMITTANCE PAYABLE TO:
Delaware Division of Revenue
PO Box 2340
Wilmington, DE 19899-2340



DELAWARE F O R M

DIVISION OF REVENUE MHR-TAX

MANUFACTURED HOME RELOCATION TRUST FUND



ACCOUNT NUMBER	TAX YEAR	PERIOD ENDING	DUE	A	B		C	D	
	2020	09/30	10/20						
BUSINESS NAME & ADDRESS				ASSESSMENT BASIS	Total Number of Lots Rented	Total Amount Collected From Tenant		Due From Owner	TOTAL
						\$2.00	\$0.50	\$2.00	
				1. JULY		\$	\$	\$	
				2. AUGUST		\$	\$	\$	
COMMUNITY NAME & LOCATION ADDRESS				3. SEPTEMBER		\$	\$	\$	
				4. DELINQUENT PAYMENTS		\$	\$	\$	
				5. TOTAL (ADD LINES 1 THROUGH 4)		\$	\$	\$	\$
				6. PRIOR PERIOD CARRY OVER				\$	\$
				TOTAL AMOUNT DUE (SUBTRACT LINE 6 FROM LINE 5)				\$	\$
AUTHORIZED SIGNATURE				DATE	EMAIL		PHONE NUMBER		

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DIVISION OF REVENUE MHR-TAX

MANUFACTURED HOME RELOCATION TRUST FUND



ACCOUNT NUMBER	TAX YEAR	PERIOD ENDING	DUE	A	B		C	D	
	2020	12/31	01/20						
BUSINESS NAME & ADDRESS				ASSESSMENT BASIS	Total Number of Lots Rented	Total Amount Collected From Tenant		Due From Owner	TOTAL
						\$2.00	\$0.50	\$2.00	
				1. OCTOBER		\$	\$	\$	
				2. NOVEMBER		\$	\$	\$	
COMMUNITY NAME & LOCATION ADDRESS				3. DECEMBER		\$	\$	\$	
				4. DELINQUENT PAYMENTS		\$	\$	\$	
				5. TOTAL (ADD LINES 1 THROUGH 4)		\$	\$	\$	\$
				6. PRIOR PERIOD CARRY OVER				\$	\$
				TOTAL AMOUNT DUE (SUBTRACT LINE 6 FROM LINE 5)				\$	\$
AUTHORIZED SIGNATURE				DATE	EMAIL		PHONE NUMBER		

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DELAWARE F O R M

DIVISION OF REVENUE MHR-DTR



MANUFACTURED HOME RELOCATION TRUST FUND

SCHEDULE 1 - Delinquent Tenant Report

MANUFACTURED-HOME COMMUNITY OWNER	ACCOUNT NUMBER	REPORT FOR QUARTER ENDING

NAME OF DELINQUENT TENANT	STREET ADDRESS	CITY	STATE	ZIP CODE	NO. OF MONTHS DELINQUENT	TOTAL AMOUNT OUTSTANDING
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
						\$
TOTAL						\$

AUTHORIZED SIGNATURE	DATE	EMAIL	PHONE NO.





DELAWARE INSTRUCTIONS
DIVISION OF REVENUE MHR-REQ
 MANUFACTURED HOME RELOCATION TRUST FUND



**DELAWARE MANUFACTURED HOME RELOCATION TRUST FUND - MHR-TAX
 REQUEST FOR CHANGE FORM**

Use this form to make corrections or changes to your name, address, account number or taxable year-ending date. Also use this Request for Change form if you have gone out of business and indicate the date your business ceased operations.

Please Note: This Request for Change form only makes changes to your account in our Business Master File. If you need to make similar changes to any other accounts (Corporate, Sub S Corporate, License and/or Withholding accounts), please complete the Corporate Request for Change form, the Sub S Corporate Request for Change form, the License Request for Change form or the Withholding Request for Change form respectively for each type of tax. These forms can be found on our website at: www.revenue.delaware.gov.

STEP-BY-STEP INSTRUCTIONS

STEP 1: PLEASE ENTER YOUR INFORMATION AS IT APPEARS ON THE DIVISION OF REVENUE'S CURRENT RECORDS

Box A	Account Number – Please enter the Federal Tax Identification Number or SSN that the Delaware Division of Revenue currently has on file for you.
Box B	Business Name and Address – Please enter the business name and location address that the Delaware Division of Revenue currently lists as your business name and location address

STEP 2: FILL-IN ANY FIELDS YOU WISH TO CHANGE ON THE REQUEST FOR CHANGE FORM BELOW

Field 1	Correct Business Activity – If you have changes to your current business activity, please enter your new or corrected business activity in Field 1.
Field 2	Account Number Change – If you wish to change the information in Box A, please enter your correct account number in Field 2. Otherwise, leave Field 2 blank.
Field 3	Effective Date – Please enter the date you would like this Request for Change form to go into effect.
Field 4	Reason for Change – Please enter the reason for submitting this Request for Change form (i.e. out of business, incorporated, moved).
Field 5	Sole Proprietors Only – Please enter your current Social Security Number if you are a sole proprietor. If you are not a sole proprietor, please leave Field 5 blank.
Field 6	Correct Community Address – If you wish to change the information in Box B, please enter your correct location address in Field 6. Otherwise, leave Field 6 blank.
Field 7	Correct Mailing Address – Please enter your correct mailing address.

STEP 3: SIGN AND DATE THE FORM. MAIL TO THE ADDRESS LISTED ON THE FORM OR FAX TO 302-577-8203.

**If you have any questions, please call the
 Delaware Division of Revenue Business Master File Section at 302-577-8778**



DELAWARE F O R M
DIVISION OF REVENUE MHR-REQ
 MANUFACTURED HOME RELOCATION TRUST FUND



REQUEST FOR CHANGE

New Booklets Will Be Issued for Account No. & Bus. Code Group Changes Only

1. CORRECT BUSINESS ACTIVITY		2. ACCOUNT NO. CHANGE		3. EFFECTIVE DATE		4. REASON FOR CHANGE	
A. ACCOUNT NO.		6. CORRECT BUSINESS LOCATION ADDRESS					
		NAME					
B. BUSINESS NAME & MAILING ADDRESS		ADDRESS LINE					
		CITY		STATE		ZIP	
		7. CORRECT MAILING ADDRESS IF DIFFERENT FROM ABOVE					
		NAME					
		ADDRESS LINE					
		CITY		STATE		ZIP	
AUTHORIZED SIGNATURE		DATE		EMAIL		PHONE NO.	