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Mail completed form to:
State of Delaware
Department of Finance
Division of Revenue
820 North French Street
PO Box 8763
Wilmington, DE 19899-8763
For questions call: (302) 577-8200







ADDITIONAL INSTRUCTIONS

This instruction page is intended for your use only. Do not return this page.

Exemption application must be submitted, reviewed, and approved by DOR before a taxpayer may claim the exemption on the Form REW-EST.

REW-EXM:	Application for Exemption from Payment of Tax on Sale or Exchange of Real Estate (available only to non-resident pass-through entities)				
NON-RESIDENT PASS-THROUGH ENTITY	Non-resident pass-through entity means, for purposes of this form, a pass-through entity having 1 or more members who are nonresident individuals or nonresident corporations.				
NON-RESIDENT INDIVIDUAL	Non-resident individual means, for purposes of this form, an individual who is not a resident individual of this State for the individual's entire tax year.				
NON-RESIDENT CORPORATION	Non-resident corporation means, for purposes of this form, a corporation that: a. Is not organized under the laws of this State, and b. Is not qualified or registered with the Secretary of State to do business in this State.				

Applicant must have been involved in the sale or exchange of an average of more than five residential homes or lots per calendar quarter, in the past taxable year, to qualify for consideration for this exemption.

Mail completed form to:
State of Delaware
Department of Finance
Division of Revenue
820 North French Street
PO Box 8763
Wilmington, DE 19899-8763
For questions call: (302) 577-8200