

# 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, 2026, the monthly assessment will be \$1.50 per lot. The lot's tenant will be responsible for a monthly assessment of \$1.50, 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 \$1.50 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 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. Please photocopy if you need additional pages. Owners are responsible, but right now that responsibility is \$0. **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 Manufactured Home Relocation Trust Fund Form MHR-TAX on a quarterly basis. Make assessments online at [tax.delaware.gov](http://tax.delaware.gov). 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)** You can now make assessments online at [tax.delaware.gov](http://tax.delaware.gov).

NOTE: Date must be manually entered along with the Taxpayer ID; Period Ending and Due Fields are referring to Day and Month and not the Month and Year

<b>Column A</b>	Insert the total number of manufactured-home lots rented each month on Lines 1, 2, and 3.
<b>Column B</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.
<b>Column C</b>	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.
<b>Total Due</b>	Add together the totals from Column B and Column C and report this amount in the box provided.
<b>Line 5</b>	Add all 3 columns together and enter the Total in the Total column (Column D)
<b>Line 6</b>	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

<b>Step 1</b>	If blank, enter the name of the Manufactured-Home Community Name (as used on Form MHR-TAX) in the box provided.
<b>Step 2</b>	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.
<b>Step 3</b>	List on each row separately the Name, Address, Number of Months Delinquent and Total Amount due for each delinquent tenant.
<b>Step 4</b>	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.

**PLEASE NOTE:** Form MHR-TAX and its accompanying MHR-DTR **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



TAXPAYER ID	TAX YEAR	PERIOD ENDING	DUE	A	B	C	D		
		03/31	04/20						
<b>BUSINESS NAME &amp; ADDRESS</b>				<b>ASSESSMENT BASIS</b>	Total Number of Lots Rented	Total Amount Collected From Tenant \$0.00      \$1.50	Due From Owner \$0.00	<b>TOTAL</b>	
				1. JANUARY	\$	\$	\$		
				2. FEBRUARY	\$	\$	\$		
				<b>COMMUNITY NAME &amp; LOCATION ADDRESS</b>	3. MARCH	\$	\$		\$
				4. DELINQUENT PAYMENTS	\$	\$	\$		
				5. TOTAL (ADD LINES 1 THROUGH 4)	\$	\$	\$		
				6. PRIOR PERIOD CARRY OVER	\$	\$	\$		
				<b>TOTAL AMOUNT DUE (SUBTRACT LINE 6 FROM LINE 5)</b>			\$		

AUTHORIZED SIGNATURE

DATE

EMAIL

PHONE NUMBER

**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



TAXPAYER ID	TAX YEAR	PERIOD ENDING	DUE	A	B	C	D
		06/30	07/20				
<b>BUSINESS NAME &amp; ADDRESS</b>				<b>ASSESSMENT BASIS</b>	Total Amount Collected From Tenant		<b>TOTAL</b>
				Total Number of Lots Rented	\$0.00	\$1.50	
				1. APRIL	\$	\$	
				2. MAY	\$	\$	
<b>COMMUNITY NAME &amp; LOCATION ADDRESS</b>				3. JUNE	\$	\$	
				4. DELINQUENT PAYMENTS	\$	\$	
				5. TOTAL (ADD LINES 1 THROUGH 4)	\$	\$	
				6. PRIOR PERIOD CARRY OVER		\$	
				<b>TOTAL AMOUNT DUE (SUBTRACT LINE 6 FROM LINE 5)</b>		\$	

AUTHORIZED SIGNATURE

DATE

EMAIL

PHONE NUMBER

DF44020029999V1  
Revision 20251218

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# DELAWARE F O R M

## DIVISION OF REVENUE MHR-TAX

### MANUFACTURED HOME RELOCATION TRUST FUND



TAXPAYER ID	TAX YEAR	PERIOD ENDING	DUE	A	B	C	D
		09/30	10/20				
<b>BUSINESS NAME &amp; ADDRESS</b>				<b>ASSESSMENT BASIS</b>	Total Amount Collected From Tenant		<b>TOTAL</b>
				Total Number of Lots Rented	\$0.00	\$1.50	
				1. JULY	\$	\$	
				2. AUGUST	\$	\$	
<b>COMMUNITY NAME &amp; LOCATION ADDRESS</b>				3. SEPTEMBER	\$	\$	
				4. DELINQUENT PAYMENTS	\$	\$	
				5. TOTAL (ADD LINES 1 THROUGH 4)	\$	\$	
				6. PRIOR PERIOD CARRY OVER		\$	
				<b>TOTAL AMOUNT DUE (SUBTRACT LINE 6 FROM LINE 5)</b>		\$	

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# DELAWARE F O R M

## DIVISION OF REVENUE MHR-TAX

### MANUFACTURED HOME RELOCATION TRUST FUND



TAXPAYER ID	TAX YEAR	PERIOD ENDING	DUE	A	B	C	D
		12/31	01/20				
<b>BUSINESS NAME &amp; ADDRESS</b>				<b>ASSESSMENT BASIS</b>	Total Amount Collected From Tenant		<b>TOTAL</b>
				Total Number of Lots Rented	\$0.00	\$1.50	
				1. OCTOBER	\$	\$	
				2. NOVEMBER	\$	\$	
<b>COMMUNITY NAME &amp; LOCATION ADDRESS</b>				3. DECEMBER	\$	\$	
				4. DELINQUENT PAYMENTS	\$	\$	
				5. TOTAL (ADD LINES 1 THROUGH 4)	\$	\$	
				6. PRIOR PERIOD CARRY OVER		\$	
				<b>TOTAL AMOUNT DUE (SUBTRACT LINE 6 FROM LINE 5)</b>		\$	

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# 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, or account number. 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](http://www.revenue.delaware.gov).

### STEP BY STEP INSTRUCTIONS

<b>STEP 1: PLEASE ENTER YOUR INFORMATION AS IT APPEARS ON THE DIVISION OF REVENUE'S CURRENT RECORDS</b>	
<b>Box A</b>	<b>ACCOUNT NUMBER</b> – Please enter the Federal Tax Identification Number or SSN that the Delaware Division of Revenue currently has on file for you.
<b>Box B</b>	<b>BUSINESS NAME AND ADDRESS</b> – Please enter the business name and location address that the Delaware Division of Revenue currently lists as your business name and location address
<b>STEP 2: FILL-IN ANY FIELDS YOU WISH TO CHANGE ON THE REQUEST FOR CHANGE FORM BELOW</b>	
<b>Field 1</b>	<b>CORRECT BUSINESS ACTIVITY</b> – If you have changes to your current business activity, please enter your new or corrected business activity in Field 1.
<b>Field 2</b>	<b>ACCOUNT NUMBER CHANGE</b> – If you wish to change the information in Box A, please enter your correct account number in Field 2. Otherwise, leave Field 2 blank.
<b>Field 3</b>	<b>EFFECTIVE DATE</b> – Please enter the date you would like this Request for Change form to go into effect.1.
<b>Field 4</b>	<b>REASON FOR CHANGE</b> – Please enter the reason for submitting this Request for Change form (i.e. out of business, incorporated, moved).
<b>Field 5</b>	<b>SSN (SOLE PROPRIETORS ONLY)</b> – Please enter your Social Security Number if you are a sole proprietor. If you are not a sole proprietor, please leave Field 5 blank.
<b>Field 6</b>	<b>CORRECT COMMUNITY ADDRESS</b> – If you wish to change the information in Box B, please enter your correct location address in Field 6. Otherwise, leave Field 6 blank.
<b>Field 7</b>	<b>CORRECT MAILING ADDRESS</b> – Please enter your correct mailing address.
<b>STEP 3: SIGN AND DATE THE FORM. MAIL TO THE ADDRESS LISTED ON THE FORM OR FAX  TO 302-577-8203.</b>	

If you have any questions, please contact Delaware Division of Revenue at (302) 577-8778



# DELAWARE F O R M

## DIVISION OF REVENUE MHR-REQ

### MANUFACTURED HOME RELOCATION TRUST FUND REQUEST FOR CHANGE



<b>1. CORRECT BUSINESS ACTIVITY</b>	<b>2. TAXPAYER ID CHANGE</b>	<b>3. EFFECTIVE DATE</b>	<b>4. REASON FOR CHANGE</b>
<b>5. SSN (SOLE PROPRIETORS ONLY)</b>			
<b>A. TAXPAYER ID</b>	<b>6. CORRECT BUSINESS LOCATION ADDRESS</b>		
	NAME <input style="width: 80%;" type="text"/>		
<b>B. BUSINESS NAME &amp; MAILING ADDRESS</b>	ADDRESS LINE <input style="width: 80%;" type="text"/>		
	CITY <input style="width: 40%;" type="text"/>	STATE <input style="width: 10%;" type="text"/>	ZIP <input style="width: 10%;" type="text"/>
	<b>7. CORRECT MAILING ADDRESS IF DIFFERENT FROM ABOVE</b>		
	NAME <input style="width: 80%;" type="text"/>		
	ADDRESS LINE <input style="width: 80%;" type="text"/>		
	CITY <input style="width: 40%;" type="text"/>	STATE <input style="width: 10%;" type="text"/>	ZIP <input style="width: 10%;" type="text"/>

AUTHORIZED SIGNATURE

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