STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
820 N. French Street
P.O. Box 8750
Wilmington, Delaware 19899-8750

REALTY TRANSFER TAX RETURN AND AFFIDAVIT OF GAIN AND VALUE

Form 5402

DO NOT WRITE OR STAPLE IN THIS AREA

Rev. Code 050

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

1. Enter Employer Identification Number ☐☐-☐☐☐☐☐☐☐ or Social Security Number of the Grantor ☐☐☐-☐☐-☐☐☐☐
2. Name of Grantor
3. Address
   City | County
   State | Zip Code
4. A gain was _____ was not _____ realized on the sale of the real estate conveyed.

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 THE GRANTEE / BUYER

1. Enter Employer Identification Number ☐☐-☐☐☐☐☐☐☐ or Social Security Number of the Grantee ☐☐☐-☐☐-☐☐☐☐
2. Name of Grantee
3. Address
   City | County
   State | Zip Code

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 VALUE

1. Address
   City | County
   State | Zip Code

7. The Property is:
   - ☐ Industrial/Commercial
   - ☐ Residential
   - ☐ Other, including property primarily used in farming

COMPUTATION OF THE TAX

2. Conveyances with consideration. 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. Conveyances without full consideration. 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, Line 2 or Line 3 $ _____
5. Multiply Line 4 times 2% x _____ .02
6. Tax Due and Payable with the recording of this document $ _____

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 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

_____, _____

_____

_____
Seller's Signature

_____
Title of Officer/Partner

DOCUMENT NO. 25-06-86-10-05