

Section 1505, Title 30, of the Delaware Code:

Returns: Time to file return and pay tax;

- (a) Duty to file return -- An estate tax return shall be filed pursuant to this Chapter in all cases when a resident decedent or a nonresident decedent having real or tangible personal property situated in this State is required to file a federal estate tax return.

- (b) Time to file return - The estate tax return required by this chapter shall be filed on or before the due date for the federal estate tax return (with regard to extension).

- (c) Time and place for payment of tax - The personal representative shall, without assessment, notice or demand, pay any tax due thereon to the Division of Revenue on or before the date fixed for filing the return. The Director of Revenue shall prescribe the place for filing any return, declaration, statement or other document required pursuant to this chapter and for the payment of any tax.