



# DELAWARE F O R M

## DIVISION OF REVENUE **REW-EXM**

### REAL ESTATE WITHHOLDING - EXEMPTION



|   |  |                               |  |                                     |  |  |  |   |  |
|---|--|-------------------------------|--|-------------------------------------|--|--|--|---|--|
| <b>1. TYPE OF ENTITY</b>  |  | <b>2. NAME OF APPLICANT</b>   |  |                                     |  | <b>3. TAXPAYER ID NO.</b>  |  |   |  |
| S-CORP <input type="checkbox"/> LLC <input type="checkbox"/>  |  |                               |  |                                     |  |  |  |   |  |
| <b>4. ADDRESS</b>   |  |                               |  |                                     |  |  |  |   |  |
|   |  |                               |  |                                     |  |  |  |   |  |
| <b>CITY</b>   |  |                               |  |                                     |  | <b>STATE</b>   |  | <b>ZIP</b>  |  |
|   |  |                               |  |                                     |  |  |  |   |  |
| <b>5. AUTHORIZED REPRESENTATIVE</b>   |  |                               |  |                                     |  |  |  |   |  |
|   |  |                               |  |                                     |  |  |  |   |  |
| <b>6. NUMBER OF RESIDENTIAL HOMES/LOTS SOLD BY APPLICANT IN PRECEDING TAX YEAR?</b>                                       |  |                               |  |                                     |  |  |  | <i>i</i>  |  |
|   |  |                               |  |                                     |  |  |  |   |  |
| <b>7. ANNUAL INFORMATION RETURN FILED BY APPLICANT</b>  |  |                               |  |                                     |  |  |  | 1100-S <input type="checkbox"/> 300 <input type="checkbox"/>                |  |
| <b>8. TAX YEAR OF MOST RECENT INFORMATION RETURN FILED BY APPLICANT</b>   |  |                               |  |                                     |  |  |  | YYYY  |  |
| <b>9. APPROXIMATE DATE ON WHICH MOST RECENT INFORMATION RETURN FILED</b>  |  |                               |  |                                     |  |  |  | MM/DD/YYYY  |  |
| <b>10. NON-RESIDENT MEMBER(S) &amp; PASS-THROUGH ENTITIES OWNED BY NON-RESIDENT MEMBER</b>                                |  |                               |  |                                     |  |  |  |   |  |
| Non-resident member name  |  | Non-resident member signature |  | Non-resident member Taxpayer ID No. |  | Name of other Pass-through entities owned by Non-resident member |  | Taxpayer ID No. of other Pass-through entities owned by Non-resident member |  |
|   |  |                               |  |                                     |  |  |  |   |  |
|   |  |                               |  |                                     |  |  |  |   |  |
|   |  |                               |  |                                     |  |  |  |   |  |
| <b>11. HAS THE APPLICANT OR ANY MEMBER EVER UNDERPAID ESTIMATED INCOME TAX AND BEEN SUBJECT TO A PENALTY AS A RESULT?</b> |  |                               |  |                                     |  |  |  | YES <input type="checkbox"/> NO <input type="checkbox"/>                    |  |
| If YES, please explain:   |  |                               |  |                                     |  |  |  |   |  |
|   |  |                               |  |                                     |  |  |  |   |  |

Attach schedule if more space is needed.

The undersigned a duly authorized representative of the Applicant hereby certifies that the Applicant is fully compliant with all Delaware tax filing and payment obligations.

|           |                    |      |
|-----------|--------------------|------|
| Signature | Print Name & Title | Date |
|-----------|--------------------|------|

**FOR OFFICE USE ONLY** APPROVED  DENIED

Processor Name

|                |                        |
|----------------|------------------------|
| Date Processed | Date Approved / Denied |
|----------------|------------------------|

**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**



**DELAWARE** INSTRUCTIONS  
 DIVISION OF REVENUE **REW-EXM**  
 REAL ESTATE WITHHOLDING - EXEMPTION



**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.

|   |  |
|---|--|
| <b>REW-EXM:</b>                         | Application for Exemption from Payment of Tax on Sale or Exchange of Real Estate (available only to non-resident pass-through entities)  |
| <b>NON-RESIDENT PASS-THROUGH ENTITY</b> | 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.   |
| <b>NON-RESIDENT INDIVIDUAL</b>          | 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.   |
| <b>NON-RESIDENT CORPORATION</b>         | Non-resident corporation means, for purposes of this form, a corporation that:<br>a. Is not organized under the laws of this State, and<br>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.

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