

**TITLE 30 State Taxes, Income, Inheritance and Estate Taxes****CHAPTER 11. PERSONAL INCOME TAX: Subchapter IV. Estates, Trusts and Beneficiaries**

**TITLE 30 State Taxes, Income, Inheritance and Estate Taxes****CHAPTER 11. PERSONAL INCOME TAX: Subchapter IV. Estates, Trusts and Beneficiaries § 1131- § 1142**

§§ 1131-1142. Imposition of tax; Computation and payment; Tax not applicable; Fiduciary adjustment; Resident and nonresident estate defined; Resident and nonresident trust defined; Taxable income of resident estate or trust; Nonresident beneficiary deduction for resident estates or trusts; Credit for income tax of another state; Accumulation distribution credit for resident beneficiary of trust; Taxable income of a nonresident estate or trust; Share of a nonresident estate, trust or its beneficiaries in income from sources within this State.

Repealed by 72 Del. Laws, c. 467, § 7, effective July 18, 2000.;