Abstract of the Disclosure

A method of dividing a wafer along predetermined dividing lines, comprising the steps of a deteriorated layer forming step for applying a pulse laser beam capable of passing through the wafer along the dividing lines to form deteriorated layers in the inside of the wafer along the dividing lines; an extensible protective tape affixing step for affixing an extensible protective tape to one side of the wafer before or after the deteriorated layer forming step; and a dividing step for dividing the wafer along the deteriorated layers by expanding the protective tape affixed to the wafer after the deteriorated layer forming step.