

## DIRECTIONS FOR COMPLETING THE HT-110 FORM

### A. WHO MAY USE THIS FORM

This form may be used by persons entitled to receive property of a decedent under sections 867.045(1) and/or 867.046(2) of the Wisconsin Statutes. **Note: Complete form TOD-110 for transfers to a Transfer on Death beneficiary.**

**Section 867.045** pertains to the decedent's interest as a joint tenant or life tenant in real property, in the vendor's interests in land contracts, and a mortgagee's interests in mortgages. The surviving joint tenants, remaindermen or any person interested in the property may file this form.

**Section 867.046(2)** pertains to the interest of the decedent in Real and Personal Property (including among others and without limitation, saving and checking accounts, securities, and money and other benefits due as noted in §705.10) which is held as survivorship marital property, or is noted in insurance policies, contracts of employment, bonds, mortgages, promissory notes, certificated or uncertificated securities, account agreements, custodial agreements, deposit agreements, compensation plans, pension plans, individual retirement accounts, employee benefit plans, trusts, conveyances, deeds of gift, marital property agreements, vendor interests in land contracts, mortgagee interests in mortgages or other written instruments of similar nature. The remainder/surviving person(s), or person(s) receiving the interest, or any interested person may file this form.

### B. WHAT PROPERTY MAY BE TRANSFERRED

This form may be used to transfer the following non-probate property in which the decedent had an interest:

1. Real estate in Wisconsin. (Includes vendee's interest in a land contract as per OAG opinion 1/97).
2. Vendor's interests in land contracts.
3. Mortgagee's interests in mortgages.
4. Savings accounts and checking accounts.
5. Securities.
6. Other property noted in A above.

### C. WHERE SHOULD THIS FORM BE RECORDED

If the decedent had an interest in real estate, a land contract, or a mortgage, record this form with the Register of Deeds of the county in which the real estate is located. If this form does not include real estate, a land contract, or a mortgage, record this form with the Register of Deeds of the county in which the decedent lived prior to death.

If the decedent had an interest in more than one parcel of real estate, land contract or mortgage, and the relevant real estate is located in different counties, a separate form must be filed with the Register of Deeds of each county in which the relevant real estate is located. On any form recorded with a Register of Deeds, only list the real estate, land contract, or mortgage related to real estate located in that particular county.

### D. COMPLETING THIS FORM

Complete the form accurately and legibly, **using black ink**. If needed, ask your attorney for help with legal questions and contact your Register of Deeds for information on recording requirements.

If you are transferring securities and bank accounts, your banker may provide assistance, if needed.

#### Submit with this form:

1. A certified copy of the death certificate.
2. A copy of the document that shows joint tenancy, life estate, survivorship marital property, vendor's interest, mortgagee's interest or other interest noted herein.
3. A copy of the real estate tax bill for each parcel for the year immediately preceding the decedent's death. Many counties no longer require the property tax bill to be attached to the HT-110. Check the WRDA website <http://www.wrdaonline.org/HT110TaxBills.htm> to be certain.
4. Check the WRDA website at <http://www.wrdaonline.org/RecordingDocuments/rodfees.html> for current recording fees to be submitted with document.

#### Describing real estate (if any):

1. Attach the complete and accurate legal description of each parcel of real estate. A copy of your deed will have this information, but if part of the land was sold off prior to decedent's death it must be excluded from the legal description.
2. If your county requires a parcel identification number, that number is found on the property tax bill. There will be a number for each tax parcel. Check the WRDA website <http://www.wrdaonline.org/RecordingDocuments/PIN.htm> to see if your county requires a parcel identification number

#### Describing personal property (if any):

1. Securities – Provide the name of the company, the last 3 digits only of the certificate or serial numbers, if any and the ownership interests (such as the number of shares of stock, percentage interest or number of units in a partnership or limited liability company).
2. Savings and Checking Accounts – Provide the names and addresses of financial institutions in which savings and checking accounts are located along with the last 3 digits only of the account numbers.
3. Vendor's interest in land contract and mortgagee's interest in mortgage – Attach a copy of your land contract or mortgage containing a legal description of the real estate affected. No tax bill is required for a vendor's or mortgagee's interest.

**NOTE: If you are the person(s) signing this form, your signatures(s) on the form must be notarized.**