

## DIRECTIONS FOR COMPLETING THE TOD-110 FORM

### A. WHO MAY USE THIS FORM.

This form may be used by persons entitled to receive property of a decedent as a designated Transfer on Death (TOD) beneficiary upon the death of the sole owner or the last to die of multiple owners.

Section 867.046 of the Wisconsin Statutes includes non-probate transfers of property under 705.15. Note: Section 705.15 pertains to the decedent's interest in real property that is transferred at his/her death to the grantees named on the "transfer on death" deed. The beneficiary or beneficiaries receiving the interest, or any interested person may file this form. *In the event one of the named beneficiaries is pre-deceased, it is advisable to seek legal counsel to determine if or how their interest may be transferred.*

### B. WHAT PROPERTY MAY BE TRANSFERRED

This form may be used for non-probate transfers on death to a designated TOD beneficiary or beneficiaries under 705.15.

### C. WHERE SHOULD THIS FORM BE RECORDED

Record this form with the Register of Deeds of the county in which the relevant real estate is located.

If the decedent had an interest in more than one parcel of real estate 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 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.

Submit with this form:

1. **A completed Wisconsin Real Estate Transfer Receipt at:**  
<http://www.revenue.wi.gov/index.html>
2. A certified copy of the death certificate.
3. A copy of the document that shows the Transfer on Death interest.
4. The recording fee of \$30 (regardless of the number of pages). Your check for \$30 should be made out to "Register of Deeds."

Describing real estate (if any):

1. Attach the complete and accurate legal description of each parcel of real estate. A copy of the 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. Parcel identification number is found on the tax bill.

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