

## 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 vendors' interests in land contracts, and in mortgagees' 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 decedent's interest in real property, in vendors' interests in land contracts, in mortgagees' interests in mortgages, or in savings accounts, checking accounts, or securities. These interests may be (1) specified in a marital property agreement, (2) held as survivorship marital property with the decedent's surviving spouse, or (3) a third party confirmation. 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 only 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. Vendors' interests in land contracts.
3. Mortgagees' interests in mortgages.
4. Savings accounts and checking accounts.
5. Securities.

### 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, or mortgagee's interest.
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 to be certain.  
(<http://www.wrdaonline.org/HT110TaxBills.htm>)
4. The recording fee of \$25. Your check for \$25 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 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 to see if your county requires a parcel identification number  
<http://www.wrdaonline.org/PIN.htm>

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

1. Securities – Provide the name of the company, 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 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.**