

## 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 705.10(1) and 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 705.10(1) and/or 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 this form does not include real estate, 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 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 Return** form if an interest in real estate is being transferred. Only the green paper form PE-500 can be used at this time.
2. A certified copy of the death certificate.
3. A copy of the document that shows the Transfer on Death interest.
4. 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 TOD-110. Check the WRDA website to be certain.  
<http://www.wrdaonline.org/TOD110TaxBills.htm>
5. 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 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. 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):

Identify items transferred under 705.10(1). A copy of the instrument that shows the TOD interest must also be submitted.

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