COMBINED HT-110 AND TOD-110 FORMS

The Wisconsin Register of Deeds Association in conjunction with the Wisconsin Land Title Association, the Wisconsin Real Property Lister's Association and the Wisconsin Bar Association have developed a new form to be recorded when a property owner has passed away. The new form is titled at the top *Termination of Decedent's Interest* and at the bottom indicates an approval date of 10.5.2017.

This new form combines into one form the prior Application for the Termination of Decedent's Interest (HT-110) and Transfer on Death to Beneficiary (TOD-110). The new form can be used with a deed that established a joint tenancy, life estate, **or** a recorded Transfer on Death Deed. Please note when using this new form there is still a statutory requirement to present the certified death certificate along with other documentation as outlined in the instructions.

Per the Department of Revenue, an electronic real estate transfer return receipt is still required to be submitted with the document for recording. The appropriate exemptions have not changed. A termination form being recorded that references a prior recorded Transfer on Death Deed still would use exemption 11M. A termination form being recorded that references a prior document indicating joint tenancy or life estate would use exemption 11. You can find additional information regarding the use of exemptions for the eReturn on the Wisconsin Department of Revenue's website: https://www.revenue.wi.gov

We will continue to accept the old forms if you have them already completed, however moving forward we would appreciate it if you would limit your practice to the use of this new combined form.

This new form is available on our website https://www.wrdaonline.org/

If you have any questions regarding the use of this new form please contact your county Register of Deeds.

Thank you