



DEAN C. LOGAN
Registrar-Recorder/County Clerk

LOS ANGELES COUNTY REGISTRAR-RECORDER/COUNTY CLERK



INSTRUCTIONS FOR COMPLETION OF DECLARATION OF DOCUMENTARY TRANSFER TAX

NUMBER OF FORMS REQUIRED:

Please complete **one (1)** Declaration of Documentary Transfer Tax Form for each economic appraisal unit that transferred as part of a change in corporate control. **DO NOT COMPLETE THIS FORM WHEN RECORDING A DOCUMENT (I.E. GRANT DEED, QUITCLAIM DEED).**

An economic appraisal unit is a collection of real estate assets that persons in the marketplace commonly buy and sell as a unit, or that is normally valued separately from other property. For example, a shopping center containing 10 parcels will only require completion of one Declaration of Documentary Transfer Tax Form with all 10 parcels listed. Alternatively, a transfer of a shopping center, and a separate economically unrelated gas station would require two separate Declarations identifying the parcels associated with each economic unit.

****If more forms are necessary, you may photocopy the "Declaration of Documentary Transfer Tax" Form.**

EXEMPTIONS:

If no documentary transfer tax is due, please state the reasons for the exemption on the Declaration of Documentary Transfer Tax Form and provide necessary supporting documentation.

EXAMPLES OF SUPPORTING DOCUMENTATION (may include, but is not limited to):

Board of Equalization Forms 100, Gift Tax Returns, Tax Returns, Death/Marriage Certificates, Living Trust, Revocable, Irrevocable, etc., Court Orders, LA County Assessment Appeals, Contracts, Recorded Deeds, etc. Please note that any documentation submitted may be subject to the provisions of the California Public Records Request Act (California Government Code 6250 et. Seq.)

CITY TAX:

In addition to the Countywide documentary transfer tax of \$1.10 per \$1,000.00, an additional City documentary transfer tax has been imposed on all documents that convey real property within the cities of Culver City, Los Angeles, Pomona, Redondo Beach, and Santa Monica (R&T 11911C). Both the Countywide and additional City documentary transfer tax is collected and administered pursuant to Revenue and Taxation Code sections 11911 through 11935.

The City documentary transfer tax rate is computed on consideration or value of the property conveyed, exclusive of existing liens and encumbrances, and is added to the Countywide \$1.10 per \$1,000.00 documentary transfer tax.

PLEASE USE CAUTION TO APPROPRIATELY ALLOT THE CORRECT ADDITIONAL CITY TAX IF APPLICABLE.

FOR CITY TAX RATE INFORMATION PLEASE VISIT OUR WEBPAGE LOCATED HERE: lavote.gov/corp-dtt



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LOS ANGELES COUNTY REGISTRAR-RECORDER/COUNTY CLERK

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DECLARATION OF DOCUMENTARY TRANSFER TAX

The undersigned having knowledge of the transaction does hereby disclose the following information to the Recorder of Los Angeles County for the purpose of determining transfer tax on a conveyance of real property in which the controlling interest of a legal entity has transferred. **You are required to read the enclosed instruction sheet prior to completing this form.**

NAME OF THE ACQUIRED LEGAL ENTITY		CONTACT PERSON TELEPHONE NUMBER	
NAME OF THE ACQUIRING PERSON OR LEGAL ENTITY		EMAIL ADDRESS	
CONTACT MAILING ADDRESS	CITY	STATE	ZIP CODE

APN: _____

STREET ADDRESS, CITY, ZIP: _____

APN: _____

STREET ADDRESS, CITY, ZIP: _____

APN: _____

STREET ADDRESS, CITY, ZIP: _____

Change in Legal Entity Controlling Interest

Date ownership control (i.e., transfer of more than 50 percent of the ownership interests) was obtained: _____

COMPUTATION INFORMATION (as of the date of conveyance)

Fair Market Value of the Real Property \$ _____

Value obtained by appraisal Yes _____ No _____

LESS: Encumbrances or liens remaining at the \$ _____

time of transfer (i.e., loans assumed)

(See RT&C 11911 (a) and LA Co. Code 4.60.020)

Amount tax based on \$ _____

Countywide Tax (\$.55 per \$500, or \$1.10 per \$1000) \$ _____

City Tax (if applicable) – See Instructions and Tax Bulletin \$ _____

REASON FOR NO TAX DUE: (If this transfer is exempt from the documentary transfer tax, please complete this section, indicate the reason, and submit supporting documentation. **Failure to provide supporting documentation may result in denial of your request.**)

_____ The consideration or value of the property, exclusive of any liens and encumbrances, is \$100 or less (RTC § 11911, LA CC § 4.60.020)

_____ Instrument given to secure a debt. (RTC § 11921, LA CC § 4.60.040)

_____ Instrument or writing to which the US or any state or political subdivision is a party. (RTC § 11922, LA CC § 4.60.050)

_____ Instrument involving bankruptcy, reorganization, receivership, or change of identity. (RTC § 11923, LA CC § 4.60.060)

_____ Securities and Exchange Commission Order Conveyance. (RTC § 11924, LA CC § 4.60.070)

_____ Transfer of Realty held by a continuing partnership. (RTC § 11925, LA CC § 4.060.080)

_____ Instrument taken in lieu of foreclosure. (RTC § 11926)

_____ Instrument transferring marital property. (RTC § 11927)

_____ Transfer involving an inter vivos gift, or upon death (RTC § 11930)

CERTIFICATION

I certify (or declare) under penalty of perjury that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.

Signature	Date	Phone
Printed Name	Title	Email