



# Real Estate Report

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## Filing Instructions



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**Note:** These instructions are designed to help filers understand how to technically prepare and file the Real Estate Report using FinCEN's BSA E-Filing System. They do not alter or replace any requirements established by statute or regulation. FinCEN may update these instructions to provide clarification or reflect changes. For additional and latest information, consult [www.fincen.gov/rre](http://www.fincen.gov/rre).

## 1. Who, What, When of Real Estate Reports

Certain persons involved in real estate closings and settlements are required to report information to the Financial Crimes Enforcement Network (FinCEN), a bureau of the U.S. Department of the Treasury, about non-financed transfers of residential real property to certain legal entities and trusts. This information is reported to FinCEN through Real Estate Reports via the BSA E-Filing System.

FinCEN’s website includes guidance about the real estate reporting requirements on its Residential Real Estate webpage: [www.fincen.gov/rre](http://www.fincen.gov/rre).

### WHO

For each reportable transfer of residential real property, a reporting person must report certain information to FinCEN. Generally, reporting persons are professionals involved in real estate closings and settlements. In any given reportable transfer, the reporting person is determined through either the reporting cascade or pursuant to a designation agreement. This person is responsible for ensuring that a complete Real Estate Report is filed for the reportable transfer. While the reporting person may outsource the preparation and/or filing of the Real Estate Report to a third party, the ultimate responsibility for the completion and timely filing of the Real Estate Report remains with the reporting person.

For additional information, refer to the Residential Real Estate FAQs associated with “Reporting Persons” at <https://www.fincen.gov/rre-faqs>.

### WHAT

A reporting person is required to submit a Real Estate Report to FinCEN regarding non-financed transfers of residential real property to certain types of legal entities or trusts. These types of transfers are referred to as “reportable transfers.”

For additional information, refer to the Residential Real Estate FAQs associated with “General Questions” at <https://www.fincen.gov/rre-faqs>.

### WHEN

Reporting persons are not required to submit reports on transfers that close prior to March 1, 2026. For all reportable transfers, the reporting person must file the Residential Real Estate Report by the final day of the month following the month in which a closing took place, or 30 days after the date of the closing, whichever is later.

For additional information, refer to the Residential Real Estate FAQs associated with “Reporting and Recordkeeping Requirements” at <https://www.fincen.gov/rre-faqs>.

## 2. Where to file Real Estate Reports

Reporting persons must complete Real Estate Reports electronically by accessing the BSA E-Filing System at [bsaeiling.fincen.gov](https://bsaeiling.fincen.gov).

The BSA E-Filing System permits a reporting person to choose one of the following electronic filing methods to submit a Real Estate Report:

- **PDF Form:** Fill out a PDF version of the Real Estate Report and upload it to the BSA E-Filing System.
- **Online Form:** Fill out a web-based version of the Real Estate Report and submit it to the BSA E-Filing System.
- **Batch XML:** Compile multiple Real Estate Reports in a prepared XML file (i.e. the batch XML file that is created by the filer in accordance with the published Technical Specifications for Batch XML Filing) and submit online or directly to FinCEN's server via Secure File Transfer Protocol (SFTP) network connection.<sup>1</sup>

The person who submits a Real Estate Report—whether it be the reporting person or a third party filing on behalf of the reporting person—must submit it through one of the aforementioned methods. All methods require the filing to be done electronically—Real Estate Reports cannot be mailed or faxed to FinCEN. In each case, the person who submits the Real Estate Report will first need to obtain a BSA E-Filing System account (go to <https://bsaeiling.fincen.gov/enroll> for more information about how to obtain a BSA E-Filing System account). The person who submits the Real Estate Report will receive system-generated email correspondence regarding the status of the filing and will also have access to BSA E-Filing's online status tracking dashboard.

For more information about how to electronically file the Real Estate Report via the BSA E-Filing System, please visit [bsaeiling.fincen.gov](https://bsaeiling.fincen.gov) and select "Resources", or go to [www.fincen.gov/rre](http://www.fincen.gov/rre).

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<sup>1</sup> If you are interested in setting up an SFTP connection for batch file transmission, please contact FinCEN via <https://bsaeiling.fincen.gov/HelpTicketForm> for assistance

## 3. How to Complete Real Estate Reports

This section includes specific instructions and recommendations to assist in reporting information to FinCEN by filing the Real Estate Report.

### 3.1. Recommendations for Successful Filings

#### 3.1.1. Complete Filings

IMPORTANT: Filers must provide information in EVERY field marked with the asterisk (\*) symbol in ALL CIRCUMSTANCES. In connection with a required field, filers must also provide information in all fields not marked with the asterisk symbol that are applicable to the filer. For example, although the “Middle Name” field is not marked with an asterisk symbol, the filer MUST provide information in that field if the relevant individual’s legal name includes a middle name. Notwithstanding any other instruction, reporting persons must provide all required information as set out in 31 CFR 1031.320.

The following subsections describe the information to include in the various filing types associated with the Real Estate Report: Initial report, Correct/Amend prior report, and FinCEN directed back-filing.

##### ***3.1.1.1. Completing an initial Real Estate Report***

Complete an initial Real Estate Report by providing all the following information:

- Type of filing (*i.e.*, initial report).
- For the reporting person (one only)
  - Reporting person category from the reporting cascade.
  - Full legal name.
  - Complete current street address (principal place of business in the United States).
- Date of closing (associated with the reportable transfer).
- For each property (one or more)
  - Address (note: street may be empty if none exists);
  - Legal description/type.
- For each transferee entity or trust (*e.g.*, buyer) (one or more)
  - Transferee type
  - *If a transferee entity:*
    - Full legal name;
    - Trade name or “doing business as” name, if any;
    - Complete current address:
      - Principal place of business; and
      - If such principal place of business is not in the United States, the address of the primary location in the United States where the transferee entity conducts business, if any;
    - Unique identifying number, if any, consisting of:
      - A Taxpayer Identification Number, also known as a “TIN,” issued by the Internal Revenue Service (IRS TIN); or
      - Where an IRS TIN has not been issued:
        - A tax identification number issued by a foreign jurisdiction and the name of such jurisdiction; or
        - If no foreign tax identification number, an entity registration number issued by a foreign jurisdiction and the name of such jurisdiction.

- Beneficial owner(s) (see below);
  - Signing individual(s) (see below).
- *If a transferee trust:*
  - Full legal name, such as the full title of the agreement establishing the transferee trust;
  - Date the trust instrument was executed;
  - Whether the transferee trust is revocable;
  - Unique identifying number, if any, consisting of:
    - An IRS TIN; or
    - Where an IRS TIN has not been issued, a tax identification number issued by a foreign jurisdiction and the name of such jurisdiction;
  - Beneficial owner(s) (see below);
  - Signing individual(s) (see below);
  - Trustee(s) that are legal entities (see below)<sup>2</sup>
- For each beneficial owner (one or more, for a transferee entity; if any, for a transferee trust)<sup>3</sup>
  - Full legal name;
  - Date of birth;
  - Complete current residential street address;
  - Country/jurisdiction of citizenship;
  - Unique identifying number consisting of:
    - An IRS TIN; or
    - Where an IRS TIN has not been issued:
      - A tax identification number issued by a foreign jurisdiction and the name of such jurisdiction; or
      - If no foreign tax identification number, the unique identifying number and the issuing jurisdiction from a non-expired passport issued by a foreign government.
  - Category of beneficial owner (*applicable only when the beneficial owner is associated with a transferee trust*).
- For each signing individual (one or more, if any)
  - Full legal name;
  - Date of birth;
  - Complete current residential street address;
  - Unique identifying number consisting of:
    - An IRS TIN; or
    - Where an IRS TIN has not been issued:
      - A tax identification number issued by a foreign jurisdiction and the name of such jurisdiction; or
      - If no foreign tax identification number, the unique identifying number and the issuing jurisdiction from a non-expired passport issued by a foreign government.
  - Description of the capacity in which the individual is authorized to act as the signing individual; and
  - If the signing individual is acting in that capacity as an employee, agent, or partner, the name of the individual’s employer, principal, or partnership.
- For the trustee that is a legal entity (*associated with a transferee trust only*) (one or more, if any)
  - Full legal name;
  - Trade name or “doing business as” name, if any;

<sup>2</sup> A trustee that is an individual would instead be reported as a beneficial owner of the trust.

<sup>3</sup> This person is always an individual.

- Complete current address:
      - The street address that is the trustee’s principal place of business; and
      - If such principal place of business is not in the United States, the street address of the primary location in the United States where the transferee entity conducts business, if any;
    - Unique identifying number, if any, consisting of:
      - An IRS TIN; or
      - Where an IRS TIN has not been issued:
        - A tax identification number issued by a foreign jurisdiction and the name of such jurisdiction; or
        - If no foreign tax identification number, an entity registration number issued by a foreign jurisdiction and the name of such jurisdiction.
- For each transferor (e.g., seller) (one or more)
  - *If an individual:*
    - Full legal name;
    - Date of birth;
    - Complete current residential street address;
    - Unique identifying number consisting of:
      - An IRS TIN; or
      - Where an IRS TIN has not been issued:
        - A tax identification number issued by a foreign jurisdiction and the name of such jurisdiction; or
        - If no foreign tax identification number, the unique identifying number and the issuing jurisdiction from a non-expired passport issued by a foreign government to the individual.
  - *If an entity:*
    - Full legal name;
    - Trade name or “doing business as” name, if any;
    - Complete current address:
      - The street address that is the legal entity’s principal place of business; and
      - If the principal place of business is not in the United States, the street address of the primary location in the United States where the legal entity conducts business, if any; and
    - Unique identifying number, if any, consisting of:
      - An IRS TIN;
      - In the case that the legal entity has not been issued an IRS TIN:
        - A tax identification number issued by a foreign jurisdiction and the name of such jurisdiction; or
        - If no foreign tax identification number, an entity registration number issued by a foreign jurisdiction and the name of such jurisdiction;
  - *If a trust:*
    - Full legal name, such as the full title of the agreement establishing the trust;
    - Date the trust instrument was executed;
    - Unique identifying number, if any, consisting of:
      - An IRS TIN; or
      - Where an IRS TIN has not been issued, a tax identification number issued by a foreign jurisdiction and the name of such jurisdiction;
    - Each individual and/or entity who is a trustee of the trust (see below).

- For each associated trustee (one or more, if any)
    - *If an individual:*
      - Full legal name;
      - Current residential street address; and
      - Unique identifying number:
        - An IRS TIN; or
        - Where an IRS TIN has not been issued:
          - A tax identification number issued by a foreign jurisdiction and the name of such jurisdiction; or
          - If no foreign tax identification number, the unique identifying number and the issuing jurisdiction from a non-expired passport issued by a foreign government.
    - *If an entity:*
      - Full legal name;
      - Trade name or “doing business as” name, if any;
      - Complete current address:
        - The street address that is the legal entity’s principal place of business; and
        - If the principal place of business is not in the United States, the street address of the primary location in the United States where the legal entity conducts business, if any;
      - Unique identifying number, if any, consisting of:
        - An IRS TIN;
        - Where an IRS TIN has not been issued:
          - A tax identification number issued by a foreign jurisdiction and the name of such jurisdiction; or
          - If no foreign tax identification number, an entity registration number issued by a foreign jurisdiction and the name of such jurisdiction.
- For the payment information
  - Regarding the reportable transfer, total consideration paid or to be paid by all transferees;
  - Information concerning hard money, private, and other similar loans, specifically, whether the reportable transfer involved credit extended by a person that is not a financial institution with an obligation to maintain an anti-money laundering program and an obligation to report suspicious transactions.
  - Concerning each payment (other than a payment disbursed from an escrow or trust account held by a transferee entity or transferee trust) that is made by or on behalf of the transferee regarding a reportable transfer:
    - Amount of the payment;
    - Method by which the payment was made;
    - If the payment was paid from an account held at a financial institution:
      - Account number; and
      - Name of the financial institution.
    - Reported transferee(s) associated with the payment;
    - If the payor is not a reported transferee entity or transferee trust, the name of the payor on any wire, check, or other type of payment.

### ***3.1.1.2. Completing a corrected/amended Real Estate Report***

If a reporting person would like to correct or amend an Real Estate Report, the reporting person would need to complete a corrected/amended Real Estate Report in its entirety, with the necessary corrections or updates made to the information. The BSA ID number assigned to the prior Real Estate Report that is being corrected/amended must be referenced in the corrected/amended Real Estate Report. The corrected/amended Real Estate Report must include unchanged information along with the corrected or amended information.

### ***3.1.1.3. Completing a FinCEN directed back-filing Real Estate Report***

If FinCEN directs the reporting person to file the Real Estate Report on a transfer not previously reported, indicate “FinCEN directed back-filing” as the type of filing and complete the Real Estate Report in its entirety.

## **3.1.2. Names of Individuals**

When recording the name of an individual, enter the individual’s full last name, first name, and middle name.

Multiple Last Names: If an individual’s name consists of a first name and multiple last names (e.g., a father’s last name and a mother’s last name), the multiple last name elements would be entered in the last name field and the first name entered in the first name field. For example, if an individual’s name is Juan (first name) Vega (first last name) Santiago (second last name), “VEGA SANTIAGO” would be entered in the last name field and “JUAN” would be entered in the first name field.

If an individual’s name typically is written with the family name first, that family name should be entered in the last name field.

No Middle Name: If an individual’s full legal name does not include a middle name, the middle name field should be left blank. If an individual’s full legal name does include a middle name, the full middle name must be provided. Entry of a middle initial only is not permitted.

Multiple First Names: If an individual has two first names and no middle name, both first names should be entered in the first name field (e.g., an individual who has “Mary Elizabeth” as a first name, but no middle name, should enter “Mary Elizabeth” in the first name field). The middle name field should be left blank.

Name Suffix: A name suffix may be abbreviated: “Junior” can be “JR”; “Senior” can be “SR”; “the Third” can be “III”; etc.

Punctuation, abbreviations, and special characters should be used in names only when they are part of the individual’s legal name.

## **3.1.3. Addresses**

Addresses provided on Real Estate Reports must be submitted in certain data formats to be accepted.<sup>4</sup>

ZIP Codes: ZIP Codes must be five or nine digits. ZIP Codes and foreign postal codes must be entered without formatting or special characters, such as spaces or hyphens. For example, the ZIP Code 12345-6120 should be entered as 123456120. The foreign postal code HKW 702 should be entered HKW702.

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<sup>4</sup> For some fields, the reporting person must provide a street address. Please note that a P.O. Box is not considered to be a street address.

U.S. Territories: When an address is in a U.S. Territory, the Territory code must be selected in the “U.S./U.S. Territory” field. The Real Estate Report will then automatically fill the State field with the relevant Territory code.

Non-U.S. Addresses: When an address is not in the United States, enter the street address, city, country/jurisdiction, and foreign postal code. If a foreign address contains information that does not exactly match the Real Estate Report address fields, provide the foreign address information in the existing Real Estate Report address fields regardless of whether the field fully matches the address information. All foreign address information should be reflected somewhere in the Real Estate Report address fields provided.

No abbreviations are permitted in city names, which must be completely spelled out. A U.S. city name must match the city name used by the U.S. Postal Service for the associated State and ZIP Code.

### **3.1.4. Unique Identifying Numbers**

Enter all unique identifying numbers as a single text string without formatting or special characters such as hyphens or periods. An identifying number in the format NNN-NN-NNNN should be entered as NNNNNNNNNN.

### **3.1.5. Monetary Amounts**

Enter all amounts in U.S. dollars rounded up to the next whole dollar. For example, the amount \$15,265.25 would be rounded up to \$15,266 (and reported as 15266). When converting a foreign currency to U.S. dollars, use the exchange rate as of the date of closing associated with the Real Estate Report.

### **3.1.6. Prohibited Words and Phrases**

Do not use the following words or variations of these words in text fields of the Real Estate Report, as they may compromise the accuracy and integrity of the Real Estate Report data:

- AKA
- DBA
- NMN
- NONE
- NOT APPLICABLE
- OTHER
- SAME
- SAME AS ABOVE
- SEE ABOVE
- T/A
- UNKNOWN
- VARIOUS
- XX

## 4. Real Estate Report Item Instructions

IMPORTANT: Filers must provide information in EVERY field marked with the asterisk (\*) symbol in ALL CIRCUMSTANCES. In connection with a required field, filers must also provide information in all fields not marked with the asterisk symbol that are applicable to the filer. For example, although the “Middle Name” field is not marked with an asterisk symbol, the filer MUST provide information in that field if an individual’s legal name includes a middle name. Notwithstanding any other instruction, reporting persons must provide all information required pursuant to 31 CFR 1031.320.

### 4.1. Filing Information

1. \*Type of filing (*select one*)
  - a. Initial report
  - b. Correct/Amend prior report
    - i. Prior BSA Identifier (BSA ID)
  - c. FinCEN directed back-filing

#### Type of filing (Required)

Select “Initial report” if this is the first Real Estate Report filed for the reportable transfer. Select “Correct/Amend prior report” if the Real Estate Report contains corrected and/or amended data. Select “FinCEN directed back-filing” if FinCEN directed the reporting person to file the Real Estate Report on a reportable transfer not previously reported.

#### Prior BSA Identifier (Conditional)

If “Correct/Amend prior report” is indicated, the prior report’s BSA Identifier (BSA ID) must be reported; otherwise, leave empty. The BSA ID is a unique 14-digit number assigned to each report by FinCEN and delivered to the filer via the corresponding acknowledgement of filing.

2. \*Date prepared

#### Date prepared (Required)

Record the date on which the Real Estate Report is finalized in preparation for electronic submission. For single (*i.e.*, discrete) reports prepared via the PDF or Online form, the date prepared will be auto filled with the current date when the form is finalized (*i.e.*, signed with a PIN) by the filer. For batch filers, record the date on which the report is ready for submission, which should match the date of submission whenever possible.

3. Note to FinCEN

Leave this item empty unless otherwise instructed by FinCEN.

## 4.2. Part I. Reporting Person Information

The Real Estate Report must include information about the entity or individual that is the reporting person as determined according to 31 CFR 1031.320(c). Only one reporting person may be reported in the Real Estate Report.

4. \*Reporting person category (*select one*)
  - a. Closing/Settlement agent
  - b. Closing/Settlement statement preparer
  - c. Deed/Instrument filer
  - d. Title insurance underwriter
  - e. Funds disperser
  - f. Title evaluation provider
  - g. Deed/Instrument preparer

### Reporting person category (Required)

Select the category that best describes the reporting person's relationship to the reportable transfer. If the reporting person is the person listed as closing or settlement agent on the closing or settlement statement for the transfer, select "Closing/Settlement agent." If the reporting person is the person that prepares the closing or settlement statement for the transfer, select "Closing/Settlement statement preparer." If the reporting person is the person that files with the recordation office the deed or other instrument that transfers ownership of the residential real property, select "Deed/Instrument filer." If the reporting person is the person that underwrites an owner's title insurance policy for the transferee with respect to the transferred residential real property, select "Title insurance underwriter." If the reporting person is the person that disburses in any form the greatest amount of funds in connection with the residential real property transfer, select "Funds disperser." If the reporting person is the person that provides an evaluation of the status of the title, select "Title evaluation provider." If the reporting person is the person that prepares the deed or any other legal instrument that transfers ownership of the residential real property, select "Deed/Instrument preparer."

5. \*Last name or entity's legal name

### Last name or entity's legal name (Required)

If the reporting person is an individual, record the individual's last name. If the reporting person is an entity, record the entity's full legal name.

6. If entity (*indicator*)

### If entity

If the reporting person is an entity, select this indicator. If the reporting person is an individual, leave this indicator empty.

7. First name

### First name (Conditional)

If the reporting person is an individual, record the individual's first name. If the reporting person is an entity, leave empty.

8. Middle name

Middle name

If the reporting person is an individual, record the individual's middle name (if applicable). If the reporting person is an entity or if the reporting person does not have a middle name, leave empty.

9. Suffix

Suffix

If the reporting person is an individual, record the individual's suffix (if applicable) such as JR, SR, III, etc. If the reporting person is an entity or if the reporting person does not have a suffix, leave empty.

10. \*Street address – number, street, and apt. or suite no.

Street address (Required)

Record the street address associated with the reporting person's principal place of business in the United States (or U.S. Territory).

11. \*City

City (Required)

Record the city associated with the reporting person's principal place of business in the United States (or U.S. Territory).

12. \*U.S./U.S. Territory

U.S./U.S. Territory (Required)

Select United States if the reporting person's principal place of business is in the United States. If the reporting person's principal place of business is in a U.S. Territory, select the appropriate U.S. Territory and the form will auto-populate the same U.S. Territory for the corresponding state/U.S. Territory.

13. \*State/U.S. Territory

State/U.S. Territory (Required)

If the reporting person's principal place of business is in the United States, select the appropriate state. If the reporting person's principal place of business is in a U.S. Territory, the U.S. Territory must be selected in Item 12 (U.S./U.S. Territory) and as a result, the form will auto-populate the same U.S. Territory for the state/U.S. Territory.

14. \*ZIP code

ZIP code (Required)

Record the ZIP code (5 or 9 digits) associated with the reporting person's principal place of business in the United States (or U.S. Territory). Do not include special characters such as dashes or spaces in the entry.

15. \*Date of closing

Date of closing (Required)

Record the date on which the transferee entity or transferee trust receives an ownership interest in the residential real property. If filing via the PDF or Online form, record as MM/DD/YYYY, where MM=2-digit month, DD=2-digit day, YYYY=4-digit year (e.g., 01/18/2026). If filing via batch (XML), record as YYYYMMDD (e.g., 20260118).

### 4.3. Part II. Property Information

The report must include information about the residential property involved in the reportable transfer. If multiple properties are involved in the reportable transfer, record each property in its own separate Part II. For example, when filing via the PDF or Online form, enter the first property in Part II, use the form's "add" feature to add an additional Part II for the next property, and continue in this manner until all properties are reported for the reportable transfer. The PDF form includes a "+" button to add additional data, while the Online form includes an "Add..." button to add additional data (both buttons achieve the same result).

16. \*Street address – number, street, and apt. or suite no.

- a. No street address (*indicator*)

Street address/No street address (Required)

Record the street address associated with the property involved in the reportable transfer. If the property does not have a street address, select the "No street address" indicator and leave the street address empty.

17. \*City

City (Required)

Record the city associated with the property involved in the reportable transfer.

18. \*U.S./U.S. Territory

U.S./U.S. Territory (Required)

Select United States if the property involved in the reportable transfer is in the United States. If the property is in a U.S. Territory, select the appropriate U.S. Territory and the form will auto-populate the same U.S. Territory for the corresponding state/U.S. Territory.

19. \*State/U.S. Territory

State/U.S. Territory (Required)

If the property involved in the reportable transfer is in the United States, select the appropriate state. If the property is in a U.S. Territory, the U.S. Territory must be selected for in Item 18 (U.S./U.S. Territory) and as a result, the form will auto-populate the same U.S. Territory for the state/U.S. Territory.

20. \*ZIP code

ZIP code (Required)

Record the ZIP code (5 or 9 digits) associated with the property involved in the reportable transfer. Do not include special characters such as dashes or spaces in the entry.

21. \*Legal description type (*select one*)

- a. Lot and block
- b. Rectangular Survey System
- c. Metes and bounds
- d. Other | Description

Legal description type (Required)

Record the type of legal description of the property from the relevant deed. If “Other” is selected, record a brief description of the legal description type in the space provided; otherwise, leave the other description empty.

22. \*Legal description

Legal description (Required)

Record the legal description of the property verbatim from the relevant deed. If the legal description is more than 1000 characters long, provide the first 1000 characters.

#### 4.4. Part III. Transferee Information (e.g., Buyer Information)

The report must include information about the transferee entity and/or trust involved in the reportable transfer. If multiple transferee entities/trusts are involved in the reportable transfer, record each transferee in its own separate Part III. For example, when filing via the PDF or Online form, enter the first transferee entity/trust in Part III and then use the form's "add" feature to add an additional Part III for the next transferee entity/trust, and continue in this manner until all transferee entities/trusts are reported for the reportable transfer. The PDF form includes a "+" button to add additional data, while the Online form includes an "Add..." button to add additional data (both buttons achieve the same result).

23. \*Transferee type (*select one*)

- a. Transferee Entity
- b. Transferee Trust

Transferee type (Required)

If the transferee is an entity, select Transferee Entity. If the transferee is a trust, select Transferee Trust. Only one type can be selected.

24. Date trust instrument executed

*~For Transferee Trust Only~*

Date trust instrument executed (Required)

If the transferee is a trust, record the date on which the trust instrument was executed. If the transferee is an entity, leave empty. If filing via the PDF or Online form, record as MM/DD/YYYY, where MM=2-digit month, DD=2-digit day, and YYYY=4-digit year (e.g., 01/18/2026). If filing via batch (XML), record as YYYYMMDD (e.g., 20260118).

25. If revocable trust (*indicator*)

*~For Transferee Trust Only~*

If revocable trust

If the transferee is a trust, select this indicator if the trust is revocable; otherwise, leave empty.

26. \*Total consideration paid (in U.S. dollars)

- a. No consideration paid (*indicator*)

Total consideration paid/No consideration paid (Required)

Record the total consideration paid or to be paid, by or on behalf of this transferee. Record the amount in whole U.S. dollars, rounded up to the next whole dollar if necessary. If no consideration was paid (or to be paid) by or on behalf of this transferee, select the "No consideration paid" indicator and leave this field empty. Do not include special characters – such as commas, periods, dollar symbols, etc. – leading or trailing spaces, or leading zeros, in the entry.

27. \*Legal name

Legal name (Required)

Record the full legal name of the Transferee Entity or full legal name of the Transferee Trust, such as the full title of the agreement establishing the trust.

28. Alternate name

*~For Transferee Entity Only~*

Alternate name

If the Transferee is an entity, record the alternate name (such as the trade name or “doing business as” name (if applicable). If the Transferee is a trust, or the entity does not have an alternate name, leave empty.

29. Foreign principal place of business with no U.S. location (*indicator*)

*~For Transferee Entity Only~*

Foreign principal place of business with no U.S. location

If the Transferee is an entity, select this indicator if the entity’s principal place of business is NOT in the United States and there is NO U.S. location where business is conducted; as a result, only the entity’s foreign principal place of business address must be reported in Items 30-35. If the Transferee is a trust, leave this indicator empty.

30. Address type (*select one*)

- a. Principal place of business (U.S.)
- b. Foreign principal place of business (non-U.S.)
- c. Primary U.S. location where entity conducts business

*~For Transferee Entity Only~*

Address type (Required)

If the Transferee is an entity, select the type of address being reported. Select “Principal place of business (U.S.)” if the entity’s principal place of business is in the United States; in that case, only one address is provided. Select “Foreign principal place of business (non-U.S.)” if the entity’s principal place of business is in a foreign country/jurisdiction. If the entity with a foreign principal place of business has a primary U.S. location where it conducts business, complete a second set of address fields (Items 30-35) with the address type as “Primary U.S. location where entity conducts business” (the form will display a second set of address fields in this circumstance). Alternatively, if the entity with a foreign principal place of business does NOT have a primary U.S. location where it conducts business, only the foreign principal place of business address is provided (the “Foreign principal place of business with no U.S. location” indicator must be selected in this situation). If the Transferee is a trust, leave empty.

31. Street address – number, street, and apt. or suite no.

*~For Transferee Entity Only~*

Street address (Required)

If the Transferee is an entity, record its principal place of business street address. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), complete a second set of address fields to report the street address associated with the primary U.S. location. If the Transferee is a trust, leave empty.

32. City

*~For Transferee Entity Only~*

City (Required)

If the Transferee is an entity, record the city associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), complete a second set of address fields to report the city associated with the primary U.S. location. If the Transferee is a trust, leave empty.

33. Country/Jurisdiction

*~For Transferee Entity Only~*

Country/Jurisdiction (Required)

If the Transferee is an entity, record the country/jurisdiction associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), complete a second set of address fields to report the address associated with the primary U.S. location. If the address is in a U.S. Territory, select the appropriate U.S. Territory and the form will auto-populate the same U.S. Territory for the corresponding state/U.S. Territory. If the Transferee is a trust, leave empty.

34. State/U.S. Territory

*~For Transferee Entity Only~*

State/U.S. Territory (Conditional)

If the Transferee is an entity, record the state/U.S. Territory associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), complete a second set of address fields to report the U.S. state (or U.S. Territory) associated with the primary U.S. location. If the person's address is a State in the United States, select the appropriate U.S. state. If the address is in a U.S. Territory, the U.S. Territory must be selected for the corresponding country/jurisdiction and as a result, the form will auto-populate the same U.S. Territory for the state/U.S. Territory. If the address is in Canada or Mexico, select the appropriate Canadian or Mexican state. If the address is in a foreign country other than Canada or Mexico, leave this field empty. If the Transferee is a trust, leave empty.

35. ZIP/Foreign postal code

*~For Transferee Entity Only~*

ZIP/Foreign postal code (Conditional)

If the Transferee is an entity, record the ZIP/foreign postal code associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), complete a second set of address fields to report the ZIP/foreign postal code associated with the primary U.S. location. If the Transferee Entity's address is in the United States or a U.S. Territory, report the 5 or 9-digit ZIP code. If the address is in a foreign country/jurisdiction, report the foreign postal code or leave blank if the foreign postal code is not available or does not exist. Do not include special characters such as dashes or spaces in the entry. If the Transferee is a trust, leave empty.

36. \*Identification type (select one)

- a. Employer Identification Number (EIN)
- b. Social Security Number (SSN) or Individual Taxpayer Number (ITIN)
- c. Foreign tax identification number
- d. Foreign entity registration number

e. No identification

Identification type/No identification (Required)

If the Transferee is an entity, select the type of identification number being reported as EIN, SSN-ITIN, foreign tax identification number, or foreign entity registration number as appropriate. If the Transferee is a trust, select the type of identification number being reported as EIN, SSN-ITIN, or foreign tax identification number as appropriate (foreign entity registration number is only available for an entity). If the transferee entity or trust does not have any of the provided identification types, select the “No identification” indicator. If that indicator is selected, the identification number and issuing jurisdiction fields will be empty.

37. Identifying number

Identification number (Conditional)

Record the identification number associated with the reported identification type. Do not include special characters such as dashes or spaces in the entry. If “No identification” is indicated, leave empty.

38. Issuing jurisdiction (if foreign)

Issuing jurisdiction (if foreign) (Conditional)

If a foreign identification type is selected, select the foreign country/jurisdiction that issued the identification; otherwise, leave empty.

#### 4.4.1. Person(s) associated with this Transferee

The Real Estate Report must include information about the person(s) associated with each reported transferee. If multiple persons are associated with the Transferee, record each person in a separate “Person(s)...” sub-section within Part III. For example, when filing via the PDF or Online form, enter the first associated person and then use the form’s “add” feature to add an additional “Person(s)...” sub-section for the next person, and continue in this manner until all persons are reported for the reportable transfer. The PDF form includes a “+” button to add additional data, while the Online form includes an “Add...” button to add additional data (both buttons achieve the same result).

NOTE: If the same person is both a beneficial owner and a signing individual, record the person once and select Beneficial Owner and Signing Individual as the person type.

The following guidelines apply when recording the person(s) associated with the transferee:

- For each reported transferee *entity*:
  - Record one or more beneficial owners (or parent/guardian of a beneficial owner minor child) (at least one).
  - Record one or more signing individuals (if any).
- For each reported transferee *trust*:
  - Record one or more beneficial owners (or parent/guardian of a beneficial owner minor child where the child is a beneficial owner of the trust indirectly through a legal entity) (if any).
  - Record one or more signing individuals (if any).
  - Record one or more trustees, limited to trustees that are legal entities (if any)

NOTE: For the purposes of the Real Estate Report, a trustee that is an individual is reported as a beneficial owner of the transferee trust; therefore, an individual trustee should be reported as a beneficial owner. If a trustee is a legal entity, a beneficial owner of that legal entity is reported as a beneficial owner of the transferee trust.

#### 39. \*Person type

- a. Beneficial Owner.
- b. Signing Individual.
- c. Trustee that is a Legal Entity.

##### Person type (Required)

If the Transferee is an entity or trust and the person associated with the Transferee entity/trust is a beneficial owner (or parent/guardian of a minor child beneficial owner), select the “Beneficial Owner” indicator as the person type. If the Transferee is an entity or trust and the person associated with the Transferee entity/trust is a signing individual, select the “Signing individual” indicator as the person type (if the person is both the beneficial owner and signing individual, select both indicators—i.e. “Beneficial Owner” and “Signing Individual”—as the person type). If the Transferee is a trust and the person associated with the Transferee trust is a trustee that is a legal entity, select the “Trustee that is a Legal Entity” indicator as the person type.

#### 40. Parent/guardian information instead of minor child (*indicator*)

~For Beneficial Owner Only~

##### Parent/guardian information instead of minor child

If a minor child is a beneficial owner of a transferee entity, a parent or guardian may elect to report their own identifying information in lieu of identifying a minor child, and they may select this indicator to record their information. However, no similar election may be made for minor children who are the beneficial owners of a transferee trust—the minor child must be identified.

If the person associated with the Transferee entity/trust is a beneficial owner and they are a minor child, select this indicator to record the information about parent/guardian in lieu of the information about the minor; otherwise, leave this indicator empty.

41. Beneficial Owner category *(Select all that apply)*

- a. Individual trustee.
- b. Individual with authority to dispose of assets.
- c. Sole permissible recipient of trust income or assets.
- d. Grantor or settlor with the right to revoke or withdraw assets.
- e. Beneficial owner of a legal entity or trust that is a trustee.
- f. Beneficial owner of a legal entity or trust with authority to dispose of assets.
- g. Beneficial owner of a legal entity or trust that is the sole permissible recipient of trust income or assets.
- h. Beneficial owner of legal entity or trust that is a grantor or settlor with the right to revoke or withdraw assets.

*~For Beneficial Owner Associated with a Transferee Trust Only~*

Beneficial Owner category (Required)

If the person associated with the Transferee trust is a beneficial owner, select one or more categories that describe the beneficial owner. If the person is not a beneficial owner, or the associated transferee is an entity, leave empty. If the person is an individual who is a trustee of the transferee trust, select the "Individual trustee" indicator. If the person is an individual other than a trustee with the authority to dispose of transferee trust assets, select the "Individual with authority to dispose of assets" indicator. If the person is a beneficiary who is the sole permissible recipient of income and principal from the transferee trust or who has the right to demand a distribution of, or withdraw, substantially all of the assets from the transferee trust, select the "Sole permissible recipient of trust income or assets" indicator. If the person is a grantor or settlor who has the right to revoke the transferee trust or otherwise withdraw the assets of the transferee trust, select the "Grantor or settlor with the right to revoke or withdraw assets" indicator. If the person is a beneficial owner of a legal entity or trust that is a trustee of the transferee trust, select the "Beneficial owner of a legal entity or trust that is a trustee" indicator. If the person is a beneficial owner of a legal entity or trust with authority to dispose of transferee trust, select the "Beneficial owner of a legal entity or trust with authority to dispose of assets" indicator. If the person is a beneficial owner of a legal entity or trust that is the sole permissible recipient of income and principal from the transferee trust or who has the right to demand a distribution of, or withdraw, substantially all of the assets from the transferee trust assets in a manner other than as a trustee of a transferee trust, select the "Beneficial owner of a legal entity or trust that is the sole permissible recipient of trust income or assets" indicator. If the person is a beneficial owner of legal entity or trust that is a grantor or settlor with the right to revoke the transferee trust or otherwise withdraw the assets of the transferee trust, select the "Beneficial owner of legal entity or trust that is a grantor or settlor with the right to revoke or withdraw assets" indicator.

42. Country/Jurisdiction of citizenship *(Select all that apply)*

*~For Beneficial Owner Only~*

Country/Jurisdiction of citizenship (Required)

If the person associated with the Transferee entity/trust is a beneficial owner, select the beneficial owner's country/jurisdiction of citizenship. If multiple countries/jurisdictions of citizenship are applicable, use the form's "add" function to record each one separately. The PDF form includes a "+" button to add additional data, while the Online form includes an "Add..." button to add additional data (both buttons achieve the same result). If the person type is not beneficial owner, leave empty.

43. Authorization capacity description (*select one*)

- a. Employee
- b. Agent
- c. Partner
- d. Officer
- e. Counsel
- f. Trustee
- g. Other | Description

*~For Signing Individual Only~*

Authorization capacity (Required)

If the person associated with the Transferee entity/trust is a signing individual, select the option that best describes the capacity in which the individual is authorized to act as the signing individual. If “Other” is selected, provide a brief description of the authorization capacity in the space provided; otherwise, leave the other description empty. If the person type is not signing individual, leave empty.

44. Name of employer, principal, or partnership.

*~For Signing Individual Only~*

Authorization capacity (Conditional)

If the person associated with the Transferee entity/trust is a signing individual, record the name of the individual's employer, principal, or partnership. If “Other” is selected as the authorization capacity, this field may be left empty if not applicable. If the person type is not signing individual, leave empty.

45. \*Last name or entity's legal name

Last name or entity's legal name (Required)

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the individual's last name. If the person is a trustee legal entity, record its full legal name.

46. Alternate name

*~For Trustee Legal Entity Only~*

Alternate name

If the person associated with the Transferee is a trustee legal entity, record its alternate name (if applicable). If the person is a beneficial owner and/or signing individual or if the person does not have an alternate name, leave empty.

47. First name

*~For Beneficial Owner and/or Signing Individual Only~*

First name (Conditional)

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the individual's first name. If the person is a trustee legal entity, leave empty.

48. Middle name

~For Beneficial Owner and/or Signing Individual Only~

Middle name

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the individual's middle name (if applicable). If the person is a trustee legal entity or an individual who does not have a middle name, leave empty.

49. Suffix

~For Beneficial Owner and/or Signing Individual Only~

Suffix

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the individual's suffix (if applicable) such as "JR", "SR", "III", etc. If the person is a trustee legal entity or an individual who does not have a suffix, leave empty.

50. Date of birth

~For Beneficial Owner and/or Signing Individual Only~

Date of birth (Required)

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the individual's date of birth. If filing via the PDF or Online form, record as MM/DD/YYYY, where MM=2-digit month, DD=2-digit day, and YYYY=4-digit year (e.g., 09/14/1989). If filing via batch (XML), record as YYYYMMDD (e.g., 19890914). If the person is a trustee legal entity, leave empty.

51. Foreign principal place of business with no U.S. location (*indicator*)

~For Trustee Legal Entity Only~

Foreign principal place of business with no U.S. location

If the person associated with the Transferee is a trustee legal entity, select this indicator if the entity's principal place of business is NOT in the United States and there is NO U.S. location where business is conducted. As a result, only the entity's foreign principal place of business street address must be reported in Items 52-57. If the person associated with the Transferee is a beneficial owner and/or signing individual, leave this indicator empty.

52. Address type (*select one*)

- a. Principal place of business (U.S.)
- b. Foreign principal place of business (non-U.S.)
- c. Primary U.S. location where entity conducts business

~For Trustee Legal Entity Only~

Address type (Required)

If the person associated with the Transferee is a trustee legal entity, select the type of address being reported. Select "Principal place of business (U.S.)" if the entity's principal place of business is in the United States. As a result, only one address is reported. Select "Foreign principal place of business (non-U.S.)" if the entity's principal place of business is in a foreign country/jurisdiction. If the entity with a foreign principal place of business has a primary U.S. location where it conducts business, record a second set of address fields (Items 52-57) with the address type as "Primary U.S. location where entity conducts business" (the form will display a second set of address fields in this circumstance). Alternatively, if the entity with a foreign principal place of business does NOT have a primary U.S. location where it conducts business, then only the foreign principal

place of business address is reported (the “Foreign principal place of business with no U.S. location” indicator must be selected in this situation). If the person associated with the Transferee is a beneficial owner and/or signing individual, leave empty.

53. \*Street address – number, street, and apt. or suite no.

Street address (Required)

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the street address associated with the individual’s residential address. If the person is a trustee legal entity, record its principal place of business street address. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the street address associated with the primary U.S. location.

54. \*City

City (Required)

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the city associated with the individual’s residential address. If the person is a trustee legal entity, record the city associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the city associated with the primary U.S. location.

55. \*Country/Jurisdiction

Country/Jurisdiction (Required)

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the country/jurisdiction associated with the individual’s residential address. If the person is a trustee legal entity, record the country/jurisdiction associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), a second set of address fields will be added by the form to report the address associated with the primary U.S. location. If the address is in a U.S. Territory, select the appropriate U.S. Territory and the form will auto-populate the same U.S. Territory for the corresponding state/U.S. Territory.

56. State or U.S. Territory

State/U.S. Territory (Conditional)

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the state/U.S. Territory associated with the individual’s residential address. If the person is a trustee legal entity, record the state/U.S. Territory associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), add a second set of address fields and record the U.S. state (or U.S. Territory) associated with the primary U.S. location. If the person’s address is in the United States, select the appropriate U.S. state. If the address is in a U.S. Territory, the U.S. Territory must be selected for the corresponding country/jurisdiction and as a result, the form will auto-populate the same U.S. Territory for the state/U.S. territory. If the address is in Canada or Mexico, select the appropriate Canadian or Mexican state. If the address is in a foreign country other than Canada or Mexico, leave this field empty.

57. ZIP/Foreign postal code

ZIP/Foreign postal code (Conditional)

If the person associated with the Transferee is a beneficial owner and/or signing individual, record the ZIP/foreign postal code associated with the individual's residential address. If the person is a trustee legal entity, record the ZIP/foreign postal code associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the ZIP/foreign postal code associated with the primary U.S. location. If the Transferee Entity's address is in the United States or a U.S. Territory, record the 5 or 9-digit ZIP code. If the address is in a foreign country/jurisdiction, record the foreign postal code or leave blank if the foreign postal code is not available or does not exist. Do not include special characters such as dashes or spaces in the entry.

58. \*Identification type (*select one*)

- a. Employer Identification Number (EIN)
- b. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
- c. Foreign tax identification number
- d. Foreign passport
- e. Foreign entity registration number
- f. No identification

Identification type (Required)

If the person associated with the Transferee is a trustee legal entity, select the type of identification number being reported as EIN, SSN or ITIN, foreign tax identification number, or foreign entity registration number (foreign passport is not available for trustee legal entity). If the trustee legal entity does not have any of the available identification types, select the "No identification" indicator and leave the identification number and issuing jurisdiction fields empty. If the person is a beneficial owner and/or signing individual, select the type of identification number being reported as EIN, SSN or ITIN, foreign tax identification number, or foreign passport (foreign entity registration number, as well as the ability to select "No identification," are not available for a beneficial owner or signing individual).

59. Identifying number

Identification number (Conditional for Trustee Legal Entity | Required for Beneficial Owner/Signing Individual)

Record the identification number associated with the reported identification type. Do not include special characters such as dashes or spaces in the entry. If "No identification" is indicated, leave empty.

NOTE: The ability to select "No identification," is not available for a beneficial owner/signing individual.

60. Issuing jurisdiction (if foreign)

Issuing jurisdiction (if foreign) (Conditional)

If a foreign identification type is selected, select the foreign country/jurisdiction that issued the identification number; otherwise, leave empty.

## 4.5. Part IV. Transferor Information (e.g., Seller Information)

The report must include information about the transferor individual, entity, and/or trust involved in the reportable transfer. If multiple Transferors are involved, record each Transferor in its own separate Part IV. For example, when filing via the PDF or Online form, enter the first Transferor in Part IV and then use the form's "add" feature to add an additional Part IV for the next Transferor, and continue in this manner until all Transferors are reported for the reportable transfer. The PDF form includes a "+" button to add additional data, while the Online form includes an "Add..." button to add additional data (both buttons achieve the same result).

61. If transferor is not an individual, select the appropriate type:

- a. Transferor Entity.
- b. Transferor Trust.

### Transferor type

If the Transferor is an individual, leave empty. If the Transferor is an entity, select "Transferor Entity". If the Transferor is a trust, select "Transferor Trust". Only one type can be selected.

62. Date trust instrument executed

*~For Transferor Trust Only~*

### Date trust instrument executed (Required)

If the Transferor is a trust, record the date on which the trust instrument was executed. If filing via the PDF or Online form, record as MM/DD/YYYY, where MM=2-digit month, DD=2-digit day, and YYYY=4-digit year (e.g., 01/18/2026). If filing via batch (XML), record as YYYYMMDD (e.g., 20260118). If the transferor is an individual or an entity, leave empty.

63. \*Last name or entity's legal name

### Last name or entity's legal name (Required)

If the Transferor is an individual, record the individual's last name. If the Transferor is an entity, record its full legal name. If the Transferor is a trust, record its full legal name, such as the full title of the agreement establishing the trust.

64. Alternate name

*~For Transferor Entity Only~*

### Alternate name

If the Transferor is an entity, record its alternate name (if applicable). If Transferor is an individual or trust, or if the entity does not have an alternate name, leave empty.

65. First name

*~For Transferor Individual Only~*

### First name (Conditional)

If the Transferor is an individual, record the individual's first name. If the Transferor is an entity or trust, leave empty.

66. Middle name

~For Transferor Individual Only~

Middle name

If the Transferor is an individual, record the individual's middle name (if applicable). If the Transferor is an entity or trust, or if the individual does not have a middle name, leave empty.

67. Suffix

~For Transferor Individual Only~

Suffix

If the Transferor is an individual, record the individual's suffix (if applicable) such as JR, SR, III, etc. If the Transferor is an entity or trust, or if the individual does not have a suffix, leave empty.

68. Date of birth

~For Transferor Individual Only~

Date of birth (Required)

If the Transferor is an individual, record the individual's date of birth. If filing via the PDF or Online form, record as MM/DD/YYYY, where MM=2-digit month, DD=2-digit day, and YYYY=4-digit year (e.g., 09/14/1989). If filing via batch (XML), record as YYYYMMDD (e.g., 19890914). If the Transferor is an entity or trust, leave empty.

69. Foreign principal place of business with no U.S. location (*indicator*)

~For Transferor Entity Only~

Foreign principal place of business with no U.S. location

If the Transferor is an entity, select this indicator if the entity's principal place of business is NOT in the United States and there is NO U.S. location where business is conducted; as a result, only the entity's foreign principal place of business address must be reported in Items 70-75. If the Transferor is an individual or a trust, leave this indicator empty.

70. Address type (*select one*)

- a. Principal place of business (U.S.).
- b. Foreign principal place of business (non-U.S.).
- c. Primary U.S. location where entity conducts business.

~For Transferor Entity Only~

Address type (Required)

If the Transferor is an entity, select the type of address being reported. Select "Principal place of business (U.S.);" if the entity's principal place of business is in the United States. As a result, only one address is reported. Select "Foreign principal place of business (non-U.S.);" if the entity's principal place of business is in a foreign country/jurisdiction. If the entity with a foreign principal place of business has a primary U.S. location where it conducts business, record a second set of address fields (Items 70-75) with the address type as "Primary U.S. location where entity conducts business" (the form will display a second set of address fields in this circumstance). Alternatively, if the entity with a foreign principal place of business does NOT have a primary U.S. location where it conducts business, then only the foreign principal place of business address is reported (the "Foreign principal place of business with no U.S. location" indicator must be selected in this situation). If the Transferor is an individual or a trust, leave empty.

71. Street address – number, street, and apt. or suite no.

*~For Transferor Individual and Transferor Entity Only~*

Street address (Required)

If the Transferor is an individual, record the street address associated with the individual's residential address. If the Transferor is an entity, record its principal place of business street address. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the street address associated with the primary U.S. location. If the Transferor is a trust, leave empty.

72. City

*~For Transferor Individual and Transferor Entity Only~*

City (Required)

If the Transferor is an individual, record the city associated with the individual's residential address. If the Transferor is an entity, record the city associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the city associated with the primary U.S. location. If the Transferor is a trust, leave empty.

73. Country/Jurisdiction

*~For Transferor Individual and Transferor Entity Only~*

Country/Jurisdiction (Required)

If the Transferor is an individual, record the country/jurisdiction associated with the individual's residential address. If the Transferor is an entity, record the country/jurisdiction associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), a second set of address fields will be added by the form to report the address associated with the primary U.S. location. If the address is in a U.S. Territory, select the appropriate U.S. Territory and the form will auto-populate the same U.S. Territory for the corresponding state/U.S. Territory. If the Transferor is a trust, leave empty.

74. State or U.S. Territory

*~For Transferor Individual and Transferor Entity Only~*

State/U.S. Territory (Conditional)

If the Transferor is an individual, record the state/U.S. Territory associated with the individual's residential address. If the Transferor is an entity, record the state/U.S. Territory associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the U.S. state (or U.S. Territory) associated with the primary U.S. location. If the person's address is in the United States, select the appropriate U.S. state. If the address is in a U.S. Territory, the U.S. Territory must be selected for the corresponding country/jurisdiction and as a result, the form will auto-populate the same U.S. Territory for the state/U.S. Territory. If the address is in Canada or Mexico, select the appropriate Canadian or Mexican state. If the address is in a foreign country other than Canada or Mexico, leave this field empty. If the Transferor is a trust, leave empty.

75. ZIP/Foreign postal code

*~For Transferor Individual and Transferor Entity Only~*

ZIP/Foreign postal code (Conditional)

If the Transferor is an individual, record the ZIP/foreign postal code associated with the individual's residential address. If the Transferor is an entity, record the ZIP/foreign postal code associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the ZIP/foreign postal code associated with the primary U.S. location. If the Transferee Entity's address is in the United States or a U.S. Territory, record the 5 or 9-digit ZIP code. If the address is in a foreign country/jurisdiction, record the foreign postal code or leave blank if the foreign postal code is not available or does not exist. Do not include special characters such as dashes or spaces in the entry. If the Transferor is a trust, leave empty.

76. \*Type of unique identifying number (*select one*)

- a. Employer Identification Number (EIN)
- b. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
- c. Foreign tax identification number
- d. Foreign passport
- e. Foreign entity registration number
- f. No identification

Identification type (Required)

If the Transferor is an entity or a trust, select the type of identification number being reported as EIN, SSN or ITIN, foreign tax identification number, or foreign entity registration number (foreign passport is not available for an entity or trust). If the entity or trust does not have any of the available identification types, select the "No identification" indicator. As a result, the identification number and issuing jurisdiction fields will be empty. If the Transferor is an individual, select the type of identification number being reported as EIN, SSN or ITIN, foreign tax identification number, or foreign passport (foreign entity registration number, as well as the ability to select "No identification," is not available for individuals).

77. Identifying number

Identification number (Conditional for Transferor Entity/Trust | Required for Individual)

Record the identification number associated with the reported identification type. Do not include special characters such as dashes or spaces in the entry. If "No identification" is indicated, leave empty.

NOTE: The ability to select "No identification," is not available for individuals. Issuing jurisdiction (if foreign)

78. Issuing jurisdiction (if foreign)

Issuing jurisdiction (if foreign) (Conditional)

If a foreign identification type is selected, select the foreign country/jurisdiction that issued the identification; otherwise, leave empty.

#### 4.5.1. If the Transferor is a trust, then record the Trustee(s)

The report must include information about the trustee(s) of each reported transferor trust. If the associated Transferor is not a trust, then leave this section empty. If multiple trustees are associated with the Transferor Trust, record each Transferor in its own separate “Trustee” sub-section within Part IV. For example, when filing via the PDF or Online form, enter the first trustee in this sub-section and then use the form’s “add” feature to add an additional sub-section for the next trustee, and continue in this manner until all trustees are reported for the associated Transferor Trust. The PDF form includes a “+” button to add additional data, while the Online form includes an “Add...” button to add additional data (both buttons achieve the same result).

79. \*Last name or entity’s legal name

Last name or entity’s legal name (Required)

If the trustee associated with the Transferor Trust is an individual, record the individual’s last name. If the trustee is an entity, record its full legal name.

80. If entity (*indicator*)

If entity

If the trustee associated with the Transferor Trust is an entity, select this indicator. If the trustee is an individual, leave this indicator empty.

81. Alternate name

*~For Trustee Entity Only~*

Alternate name

If the trustee associated with the Transferor Trust is an entity, record its alternate name (if applicable). If the trustee is an individual, or if the entity does not have an alternate name, leave empty.

82. First name

*~For Trustee Individual Only~*

First name (Conditional)

If the trustee associated with the Transferor Trust is an individual, record the individual’s first name. If the trustee is an entity, leave empty.

83. Middle name

*~For Trustee Individual Only~*

Middle name

If the trustee associated with the Transferor Trust is an individual, record the individual’s middle name (if applicable). If the trustee is an entity or if the individual does not have a middle name, leave empty.

84. Suffix

*~For Trustee Individual Only~*

Suffix

If the trustee associated with the Transferor Trust is an individual, record the individual’s suffix (if applicable) such as “JR”, “SR”, “III”, etc. If the trustee is an entity, or if the individual does not have a suffix, leave empty.

85. Foreign principal place of business with no U.S. location (*indicator*)

~For Trustee Entity Only~

Foreign principal place of business with no U.S. location

If the trustee associated with the Transferor Trust is an entity, select this indicator if the entity's principal place of business is NOT in the United States and there is NO U.S. location where business is conducted. As a result, only the entity's foreign principal place of business address must be reported in Items 86-91. If the trustee is an individual, leave this indicator empty.

86. Address type (select one)

- a. Principal place of business (U.S.).
- b. Foreign principal place of business (non-U.S.).
- c. Primary U.S. location where entity conducts business.

~For Trustee Entity Only~

Address type (Required)

If the trustee associated with the Transferor Trust is an entity, select the type of address being reported. Select "Principal place of business (U.S.);" if the entity's principal place of business is in the United States. As a result, only one address is reported. Select "Foreign principal place of business (non-U.S.);" if the entity's principal place of business is in a foreign country/jurisdiction. If the entity with a foreign principal place of business has a primary U.S. location where it conducts business, record a second set of address fields (Items 86-91) with the address type as "Primary U.S. location where entity conducts business" (the form will display a second set of address fields in this circumstance). Alternatively, if the entity with a foreign principal place of business does NOT have a primary U.S. location where it conducts business, then only the foreign principal place of business address is reported (the "Foreign principal place of business with no U.S. location" indicator must be selected in this situation). If the trustee is an individual, leave empty.

87. \*Street address – number, street, and apt. or suite no.

Street address (Required)

If the trustee associated with the Transferor Trust is an individual, record the street address associated with the individual's residential address. If the trustee is an entity, record its principal place of business street address. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the street address associated with the primary U.S. location.

88. \*City

City (Required)

If the trustee associated with the Transferor Trust is an individual, record the city associated with the individual's residential address. If the trustee is an entity, record the city associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the city associated with the primary U.S. location.

89. \*Country/Jurisdiction

Country/Jurisdiction (Required)

If the trustee associated with the Transferor Trust is an individual, record the country/jurisdiction associated with the individual's residential address. If the trustee is an entity, record the country/jurisdiction associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), a second set of address fields will be added by the form to report the address associated with the primary U.S. location. If the address is in a U.S. Territory, select the

appropriate U.S. Territory and the form will auto-populate the same U.S. Territory for the corresponding state/U.S. Territory.

90. State or U.S. Territory

State/U.S. Territory (Conditional)

If the trustee associated with the Transferor Trust is an individual, record the state/U.S. Territory associated with the individual's residential address. If the trustee is an entity, record the state/U.S. Territory associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the U.S. state (or U.S. Territory) associated with the primary U.S. location. If the person's address is in the United States, select the appropriate U.S. state. If the address is in a U.S. Territory, the U.S. Territory must be selected for the corresponding country/jurisdiction and as a result, the form will auto-populate the same U.S. Territory for the state/U.S. Territory. If the address is in Canada or Mexico, select the appropriate Canadian or Mexican state. If the address is in a foreign country other than Canada or Mexico, leave this field empty.

91. ZIP/Foreign postal code

ZIP/Foreign postal code (Conditional)

If the trustee associated with the Transferor Trust is an individual, record the ZIP/foreign postal code associated with the individual's residential address. If the trustee is an entity, record the ZIP/foreign postal code associated with its principal place of business. If the entity has a primary U.S. location where it conducts business (in addition to a foreign principal place of business), use a second set of address fields to report the ZIP/foreign postal code associated with the primary U.S. location. If the Transferee Entity's address is in the United States or a U.S. Territory, record the 5 or 9-digit ZIP code. If the address is in a foreign country/jurisdiction, record the foreign postal code or leave blank if the foreign postal code is not available or does not exist. Do not include special characters such as dashes or spaces in the entry.

92. \*Type of unique identifying number (select one)

- a. Employer Identification Number (EIN)
- b. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
- c. Foreign tax identification number
- d. Foreign passport
- e. Foreign entity registration number
- f. No identification

Identification type (Required)

If the trustee associated with the Transferor Trust is an entity, select the type of identification number being reported as EIN, SSN or ITIN, foreign tax identification number, or foreign entity registration number (foreign passport is not available for an entity). If the entity does not have any of the available identification types, select the "No identification" indicator. As a result, the identification number and issuing jurisdiction fields will be empty. If the trustee is an individual, select the type of identification number being reported as EIN, SSN or ITIN, foreign tax identification number, or foreign passport (foreign entity registration number, as well as the ability to select "No identification," is not available for individuals).

93. Identifying number

Identification number (Conditional for Trustee Entity | Required for Trustee Individual)

Record the identification number associated with the reported identification type. Do not include special characters such as dashes or spaces in the entry. If "No identification" is indicated, leave empty.

NOTE: The ability to select "No identification," is not available for individuals. Issuing jurisdiction (if foreign)

94. Issuing jurisdiction (if foreign) (Conditional)

Issuing jurisdiction (if foreign) (Conditional)

If a foreign identification type is selected, select the foreign country/jurisdiction that issued the identification; otherwise, leave empty.

## 4.6. Part V. Payment Information

The report must include information about the total consideration paid (*i.e.*, sales price) for the reportable transfer as well as each payment made by or on behalf of each reported transferee entity/trust.

95. \*Total consideration paid (in U.S. dollars)

- a. No consideration paid (*indicator*)

### Total consideration paid/No consideration paid (Required)

Record the total consideration paid or to be paid for the transfer by all transferees, including transferees not reportable in Part III. Record the amount in whole U.S. dollars, rounded up to the next whole dollar if necessary. Do not include special characters – such as commas, periods, dollar symbols, etc. – leading or trailing spaces, or leading zeros in the entry. If no consideration was paid for the transfer, select the “No consideration paid” indicator and leave this field empty (as a result, the payment sub-section within Part V must be completely empty).

96. Hard money, private, or other similar loans involved in reportable transfer (*indicator*)

### Hard money, private, or other similar loans involved in reportable transfer

Select this indicator if the recipient (*i.e.* transferee) is using credit extended by a person that is not a financial institution with an obligation to maintain an anti-money laundering program and an obligation to report suspicious transactions under Chapter X of Subtitle B of Title 31 of the Code of Federal Regulations; as a result, the type of credit must be reported in Item 97. Otherwise, leave this indicator empty.

97. Type of hard money, private, and other similar loans (*select one*)

- a. Hard money loan
- b. Private loan
- c. Seller-financed loan
- d. Other | Description

### Type of Hard money, private, or other similar loans (Conditional)

If the hard money, etc., indicator in Item 96 is selected, select the type that best describes the loan. If “Other” is selected, record a brief description of the loan type in the space provided; otherwise, leave the other description empty.

#### 4.6.1. Payment made by or on behalf of the transferee entity/trust

The report must include information about each payment made by or on behalf of each reported transferee entity/trust. For example, when filing via the PDF or Online form, enter the first payment in this sub-section and then use the form's "add" feature to add an additional sub-section for the next payment, and continue in this manner until all payments are reported for the associated with the reported transferees. The PDF form includes a "+" button to add additional data, while the Online form includes an "Add..." button to add additional data (both buttons achieve the same result).

NOTE: This section must be completely empty when "No consideration paid" is indicated in Part V (Item 95a); however, for the purposes of the instructions for this section, we will assume that this indicator is empty.

98. \*Payment amount (in U.S. dollars.)

Payment amount (Required)

Record the amount associated with this payment in whole U.S. dollars, rounded up to the next whole dollar if necessary. Do not include special characters – such as commas, periods, dollar symbols, etc. – leading or trailing spaces, or leading zeros, in the entry.

99. \*Payment method (*select one*)

- a. Wire
- b. Cashier's check
- c. Personal/Business check
- d. Money order
- e. U.S. currency
- f. Foreign currency
- g. Digital assets
- h. Stocks/Bonds
- i. Other | Description

Payment method (Required)

Select the method of payment associated with the specific payment being reported. If "Other" is selected, record a brief description of the payment method in the space provided; otherwise, leave the other description empty.

100.If foreign payment method, select currency code

- a. If the foreign currency code is not listed above, enter description

If foreign payment method, select currency code (Conditional)

Select the currency code from the ISO-4217 currency code list when a foreign payment method is involved with this payment; otherwise, leave empty. If the appropriate foreign currency code is not included in the ISO-4217 list, record a description of the foreign currency in the space provided (such as the currency name and issuing country/jurisdiction name); otherwise, leave the other description empty.

101.Payment not from a financial institution account (*indicator*)

Payment not from a financial institution account (Conditional)

Select this indicator if the reported payment did not originate from an account held at a financial institution (as defined in 31 CFR 1010.100(t)); as a result, account number and financial institution legal name must be blank; otherwise, leave this indicator empty.

102.Account number

Account number (Conditional)

Record the account number where the reported payment originated. Do not include special characters such as dashes or spaces in the entry. If the reported payment did not originate from an account number held at a financial institution, leave this field empty and select the Item 101 indicator.

103.Financial institution legal name

Financial institution legal name (Conditional)

Record the legal name of the financial institution associated with the account number where the reported payment originated. If the reported payment did not originate from an account number held at a financial institution, leave this field empty and select the Item 101 indicator.

104.Payment associated with all reported transferees in Part III (*indicator*)

Payment associated with all reported transferees in Part III (Conditional)

Select this indicator if the reported payment is associated with all transferees reported in Part III; if selected, the "Associated transferee legal name" (item 105) must be empty. Otherwise, leave this indicator empty.

NOTE: A payment associated with a transferee is any payment that is made on behalf of the transferee, even if it is not in the transferee's name.

105.Associated transferee legal name (*record all that apply*)

Associated transferee legal name (Conditional)

If the reported payment is only associated with one (or some) of the transferees reported in Part III, record the full legal name of the reported transferee entity or trust that is associated with this payment. If more than one reported transferee is associated with this payment, use the form's "add" feature to record each associated transferee legal name. The PDF form includes a "+" button to add additional data, while the Online form includes an "Add..." button to add additional data (both buttons achieve the same result). If this payment is associated with all reported transferees, leave this item blank and select the "Payment associated with all reported Transferees in Part III" indicator.

106.All payors are all reported transferees in Part III or all reported transferees in item 105 (*indicator*)

All payors are all reported transferees in Part III or all reported transferees in item 105 (Conditional)

Select if this payment only involves payors that are the reported transferees in Part III. As a result, the payor information items 107-111 must be empty. Otherwise, leave this indicator empty and record the name of the payor(s) in items 107-111.

NOTE: The payor is the person that makes the payment, whether or not they are the transferee or the beneficial owners of the transferee associated with the payment.

**Payor(s) involved with this payment (if Item 106 is not checked)**

If Item 106 is not checked, record the name of payor associated with this payment in the fields below. If multiple payors are involved in this payment, use the form's "add" function to record each payor's name separately. The PDF form includes a "+" button to add additional data, while the Online form includes an "Add..." button to add additional data (both buttons achieve the same result). If item 106 is checked, leave the payor information in items 107-111 empty.

107.Payor's last name if an individual or legal name if an entity

Payor's last name or entity's legal name (Conditional)

If the payor associated with this payment is an individual, record their last name. If they are an entity, record their full legal name.

108.If entity (*indicator*)

If entity

If the payor associated with this payment is an entity, select this indicator. If they are an individual, leave this indicator empty.

109.First name

First name (Conditional)

If the payor associated with this payment is an individual, record the individual's first name. If it is an entity, leave empty.

110.Middle name

Middle name

If the payor associated with this payment is an individual, record the individual's middle name (if applicable). If it is an entity, or if the individual does not have a middle name, leave empty.

111.Suffix

Suffix

If the payor associated with this payment is an individual, record the individual's suffix (if applicable) such as JR, SR, III, etc. If it is an entity, or if the individual does not have a suffix, leave empty.