pennsylvania
DEPARTMENT OF REVENUE

(EX) MOD 04-19 (FI)

REV-183

BUREAU OF INDIVIDUAL TAXES
PO BOX 280603
HARRISBURG, PA 17128-0603

1830019105

REALTY TRANSFER TAX STATEMENT OF VALUE

COMPLETE EACH SECTION

RECORDER'S USE ONLY

State Tax Paid:

Book: | Page:

Instrument Number:

Date Recorded:

SECTION I TRANSFER DATA

START →

Date of Acceptance of Document MM/DD/YYYY

Grantor(s)/Lessor(s)	Telephone Number	Grantee(s)/Lessee(s)	Telephone Number
Mailing Address		Mailing Address	
City	State / ZIP Code	City	State / ZIP Code

SECTION II REAL ESTATE LOCATION

Street Address	City, Township, Borough

County	School District	Tax Parcel Number

SECTION III VALUATION DATA

Was transaction part of an assignment or relocation? ☐ YES ☐ NO

1. Actual Cash Consideration	2. Other Consideration +	3. Total Consideration =
4. County Assessed Value	5. Common Level Ratio Factor x	6. Computed Value =

SECTION IV EXEMPTION DATA - Refer to instructions for exemption status.

1a. Amount of Exemption Claimed $	1b. Percentage of Grantor's Interest in Real Estate %	1c. Percentage of Grantor's Interest Conveyed %

2. Check Appropriate Box Below for Exemption Claimed.

☐ Will or intestate succession. _____
(Name of Decedent) (Estate File Number)

☐ Transfer to a trust. (Attach complete copy of trust agreement and all amendments.)

☐ Transfer from a trust. (Attach complete copy of trust agreement and all amendments.)

☐ Transfer between principal and agent/straw party. (Attach complete copy of agency/straw party agreement.)

☐ Transfers to the commonwealth, the U.S. and instrumentalities by gift, dedication, condemnation or in lieu of condemnation. (If condemnation or in lieu of condemnation, attach copy of resolution.)

☐ Transfer from mortgagor to a holder of a mortgage in default. (Attach copy of mortgage and note/assignment.)

☐ Corrective or confirmatory deed. (Attach complete copy of the deed to be corrected or confirmed.)

☐ Statutory corporate consolidation, merger or division. (Attach copy of articles.)

☐ Other (Provide a detailed explanation of exemption claimed. If more space is needed attach additional sheets.)

SECTION V CORRESPONDENT INFORMATION - All inquiries may be directed to the following person:

Name	Telephone Number
Mailing Address / City	State / ZIP Code

Under penalties of law, I declare that I have examined this statement, including accompanying information, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of Correspondent or Responsible Party **PLEASE SIGN AFTER PRINTING** Date MM/DD/YYYY

FAILURE TO COMPLETE THIS FORM PROPERLY OR ATTACH REQUESTED DOCUMENTATION MAY RESULT IN THE RECORDER'S REFUSAL TO RECORD THE DEED.

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pennsylvania
DEPARTMENT OF REVENUE

Pennsylvania Department of Revenue

Instructions for REV-183

Realty Transfer Tax Statement of Value

REV-183 IN (EX) 04-19

LINE INSTRUCTIONS

SECTION I

Date of Acceptance - Enter the date the document was delivered to and accepted by the grantee/lessee.

Enter the full names and addresses of all grantor(s)/lessor(s) and all grantee(s)/lessee(s). Attach additional sheets if necessary.

SECTION II

This section identifies the real estate to be transferred. Complete fully, including the tax parcel number where applicable and the county where the statement is to be filed.

SECTION III

Indicate by checking YES or NO, whether the document represents two or more transactions accomplished by an assignment of the agreement of sale or by the use of a relocation arrangement. Complete for all transactions:

1. **Actual Cash Consideration** – Enter the amount of cash or cash equivalent that the grantor received for the transfer of the real estate.
2. **Other Consideration** – Enter the total amount of noncash consideration that the grantor received for the transfer of the real estate, such as property and securities. Include mortgages and liens existing before the transfer and not removed thereby, and the agreed consideration for the construction of improvements.
3. **Total Consideration** – Enter the sum of Lines 1 and 2. This will be the total consideration for the purchase of the real estate.
4. **County Assessed Value** - Enter the actual assessed value of the entire real estate, per records of the county assessment office. Do not reduce the assessed value by the grantor's fractional interest in the real estate.
5. **Common Level Ratio Factor** – Enter the common level ratio factor for the county in which the real estate is located. An explanation of this factor is provided below.
6. **Computed Value** – Enter the product of Lines 4 and 5.

SECTION IV

Complete only for transactions claiming an exemption. For exemptions refer to Title 61 §91.193 of the Pennsylvania Code.

1a. **Amount of Exemption Claimed** – Enter the dollar amount of the value claimed as exempt.

1b. **Percentage of Grantor's Interest in Real Estate** – Enter the percentage of grantor's ownership interest in the real estate listed in Section II.

1c. **Percentage of Grantor's Interest Conveyed** – Enter the fraction or percentage of grantor's interest in the real estate on Line 1b that the grantor conveyed to the grantee. For example, if you indicated on Line 1b that grantor owns a 50 percent tenant-in-common interest in the real estate and grantor is conveying his entire 50 percent interest to the grantee, then you would enter 100 percent on this line.

2. **Check Appropriate Box for Exemption Claimed** - Boxes are provided for the most common Pennsylvania realty exemptions. Each is explained in order of appearance on the Realty Transfer Statement of Value form.

Will or Intestate Succession – A transfer by will for no or nominal consideration, or under the intestate succession laws, is exempt from tax. Provide the name of the decedent and estate file number in the space provided.

Transfer to a Trust – A transfer for no or nominal consideration to a trust is exempt from tax when the transfer of the same property would be exempt from tax if the transfer were made directly by the grantor to all the possible (including contingent) beneficiaries. Attach a complete copy of the trust agreement and identify the grantor's relationship to each beneficiary.

Transfer from a Trust – Enter the date the real estate was conveyed to the trust by the prior deed. If the trust was amended after that date, attach a complete copy of the original trust and all amendments to the trust.

Transfer Between Principal and Agent/Straw Party – A transfer between an agent/straw party and principal for no or nominal consideration is exempt. Attach a complete copy of the agency/straw party agreement.

Transfer to the Commonwealth, the U.S. and Instrumentalities by Gift, Dedication, Condemnation or in Lieu of Condemnation – If the transfer is by condemnation or in lieu of condemnation, attach a copy of the resolution.

Transfer from Mortgagor to Holder of a Mortgage in Default – A transfer from a mortgagor to a holder of a mortgage in default, whether pursuant to a foreclosure or in lieu thereof, is exempt. Provide a copy of the mortgage and note, and any documentation evidencing the assignment thereof.

Corrective or Confirmatory Deed – A deed for no or nominal consideration that corrects or confirms a previously recorded deed but does not extend or limit the title or interest under the prior deed is exempt from tax. Attach a complete copy of the prior deed being corrected or confirmed.

Statutory Corporate Consolidation, Merger or Division A document that evidences the transfer of real estate pursuant to the statutory consolidation or merger of two or more corporations (15 Pa. C.S. §1921-1932 or 15 Pa. C.S. §5921-5930) – or the statutory division of a nonprofit corporation (15 Pa. C.S. §5951-5957) – is exempt from tax. Attach a copy of the articles of consolidation, merger or division.

Other – When claiming an exemption other than those listed, you must specify what exemption is claimed. When possible, provide the applicable statutory and regulatory citation. Attach additional pages, if necessary. Attach a copy of supporting documentation.

SECTION V

Enter the name, address and telephone number of party completing this form.

COMMON LEVEL RATIO FACTOR

This is a property valuation factor provided by the PA Department of Revenue by which the county assessed value is multiplied to determine the taxable value of real estate for all non-arm's-length transactions, leases and acquired companies. The factor is based on the common level ratio established by the State Tax Equalization Board. The common level ratio is a ratio of assessed values to current fair market values as reflected by actual sales of real estate in each county. A statewide list of the factors is available at the Recorder of Deeds' office in each county and on the department's website at www.revenue.pa.gov

THIS STATEMENT MUST BE SIGNED BY A RESPONSIBLE PERSON CONNECTED WITH THE TRANSACTION.