FORM 5401(8)CO

2011 - 2012

STATE OF DELAWARE
REALTY TRANSFER TAX
DECLARATION FOR CERTIFICATE
OF COMPLIANCE OR OCCUPANCY

1. Owner

Name: _____

Address: _____

_____

_____

SSN or Federal EIN _____

2. If other than owner completing form.

Name: _____

Address: _____

_____

_____

SSN or Federal EIN _____

3. Tax Parcel Property I.D.		4. Building Permit No.		5. Building Value Page 2, Line 2	

All applicants for a Certificate of Compliance or Occupancy for buildings in which the building permit value or construction was greater than $10,000 must complete this form. If the applicant was exempt from the realty transfer tax at the time of application for a building permit, and the reason for this exemption has not changed, then you may answer a "YES" and sign below if you attach a copy of your previous exemption. ☐ **YES** ☐ **NO**

If you are not sure of an exemption and/or can not readily obtain your copy of the previous exemption form, please complete the questions below. Please be advised that an exemption to the tax or the amount of the tax due as reported with your application for the building permit may be changed. If you previously paid a transfer tax and these construction costs have increased then you must complete the form.

If you answer "YES" to any exemption (detail listed below) you may stop and sign at item 19. If you answer "NO", please continue filling out the form.

8. A. Were the costs of all contracts for all phases of this construction, alteration or addition less than $10.000? The total cost must include all contracts entered into after September I, 1990, and all materials supplied after that date to the extent such materials are not required to be supplied in the contract(s) entered into before September 1, 1990.

   ☐ **YES** ☐ **NO**

   B. Is this certificate sought by a builder or developer for a building for resale on land owned by the builder or developer?

   ☐ **YES** ☐ **NO**

   C. Was this construction totally governed by contracts or agreements entered into before September 1, 1990?

   ☐ **YES** ☐ **NO**

   D. Is the certificate requested for construction or alternation of, or addition to, something other than a "building"? (A structure having a roof supported by columns or walls is a building for these purposes.)

   ☐ **YES** ☐ **NO**

7. Was the property held for more than one year before entering into any contracts governing this construction?

   ☐ **YES** ☐ **NO** Please complete the following:

   for this construction was entered into for labor or materials were tint supplied on (earliest date) _____

8. Was the realty on which construction occurred when transferred to the present owner exempt from realty transfer tax?

   ☐ **YES** ☐ **NO** **IF YES**, specific basis of exemption must be stated: _____

9. Subject to penalties of perjury, I swear or affirm the foregoing is true and correct to the best of my knowledge and belief.

_____ _____

Please Print Owner's Signature Date

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Social Security or Federal EIN	*Name of Owner*

1. (a) Was the Building Permit applied for solely for alteration to an existing building: ☐ **YES** ☐ **NO** **IF NO, GO TO ITEM #2.**	
(b) **IF YES**, enter the value, at the time of conveyance for realty tax purposes, of land and improvements on which construction is intended:	$
2. Enter amount of money paid or to be paid under any and all contracts which: (a) pertain to all phases of the construction or alteration of, or addition to, the building for which the Building Permit was sought; and (b) were entered into after September 1, 1990. Include all purchases of supplies after September 1, 1990 to the extent not required under contracts entered into on or before September 1, 1990.	$
3. (a) Subtract $10,000 from the amount entered in Item #2 and enter the results here:	$
(b) If Item #1 is answered "YES", is the amount entered in Item #2 less then 50% of the amount entered in Item #1(b)? ☐ **YES** ☐ **NO** **IF YES, YOU MAY STOP HERE AND SIGN BELOW.**	
(c) **IF EITHER** Item #l(a) or Item #3(b) is answered NO, multiply the amount entered in Item #3a (.01) and enter results here:	$
(d) Have you previously paid a realty transfer tax on FORM 5401(8)BP relative to this or other phases of the same construction? ☐ **YES** ☐ **NO** **IF YES**, please attach copy of earlier FORM 5401(8)BP. Enter amount paid with earlier FORM 5401(8)BP:	$
(e) Subtract amount entered on line 3(d) from amount entered on line 3(c) and enter the difference here:	$

YOU MUST PAY THE AMOUNT ON LINE 3(e) TO THE STATE OF DELAWARE DIVISION OF REVENUE PRIOR TO BEING ISSUED THE CERTIFICATE OF COMPLIANCE OR OCCUPANCY

NOTE: YOU MAY OWE AN ADDITIONAL AMOUNT TO THE MUNICIPALITY ISSUING THE BUILDING PERMIT.

4. Subject to the penalties of perjury. I swear or affirm the foregoing is true and correct to the best of my knowledge and belief.

Owner's Signature *Date*

Please Print

Revised 11/21/11