

Examples of Documentary Transfer Tax (“DTT”) Statements Revenue & Taxation (R & T) Code Sections 11911 - 11933

Required Elements of a DTT Statement:

- 1) Must be located on first page of deed. (R & T Code 11932)
- 2) Declaratory language (e.g., “The undersigned declares...”) (R & T Code 11933)
- 3) Amount of tax due -- if it is \$0, there must be an exemption code/wording stated. (R & T Code 11932)
- 4) If \$0, a Revenue & Taxation code/reason must be provided to support exemption of tax. See [DTT Exemptions](#) for exemption codes. (R & T Codes 11921 – 11930)
- 5) If tax is owed, basis of tax calculation (full value of property or full value minus liens remaining on property). **If “less liens” is indicated, must have a recording reference to the loan being assumed.** (R & T Code 11933)
- 6) Location of property (e.g., unincorporated area OR provide name of city) (R & T Code 11932)
- 7) Signature – placement of signature depends on format (see below examples). (R & T Code 11933)

Example 1:

The undersigned declares that the Documentary
Transfer Tax payable hereon is \$

___ Computed on full value of property conveyed

___ Computed on full value less liens and
encumbrances remaining at time of sale

The property is located in ___ unincorporated area ___ city of _____

No signature required after DTT statement, only Grantor signature at end of deed.

Example 2:

The undersigned declare(s):

Documentary transfer tax is \$ _____

() Unincorporated Area () City of _____

() Computed on full value of property conveyed or

() Computed on full value less liens and encumbrances remaining at time of sale

No signature required after DTT statement, only Grantor signature at end of deed.

Example 3:

Documentary Transfer Tax \$ _____

___ Computed on full value of property conveyed

___ Computed on full value less liens and encumbrances remaining at time of sale

The property is located in ___ unincorporated area ___ city of _____

The undersigned grantor declares

Signature of Declarant or Agent determining tax

No signature required after DTT statement, only Grantor signature at end of deed.

Example 4:

The undersigned declares that the Documentary Transfer Tax payable hereon is \$

___ Computed on full value of property conveyed

___ Computed on full value less liens and encumbrances remaining at time of sale

The property is located in ___ unincorporated area ___ city of _____

Signature _____

← Signature required

Example 5:

Documentary Transfer Tax \$ _____

___ Computed on full value of property conveyed

___ Computed on full value less liens and encumbrances remaining at time of sale

The property is located in ___ unincorporated area ___ city of _____

Signature of Declarant or Agent determining tax

← Signature required