IOWA
Department of Revenue

Real Estate Transfer - Declaration of Value

Sales Condition Reporting

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Basic Sales Questionnaire – Please provide this as an addendum to your Declaration of Value form.

1. Was this transfer the result of an exchange?..... ☐ Yes ☐ No
If yes, please indicate whether it was:

☐ 1031 Exchange ☐ 1033 Exchange ☐ Trade of Real Property

If this was a 1031 exchange, please indicate whether the exchange period was:

☐ Less than 180 days ☐ More than 180 days ☐ Other:_____

2. Were any structures improved or demolished after January 1 but before the sale date?..... ☐ Yes ☐ No
If yes, please describe these changes.

_____

_____

_____

3. Was this a sale between related parties? ..... ☐ Yes ☐ No
If yes, please describe the relationship:

_____

4. Was this a sale between a tenant and landlord? ..... ☐ Yes ☐ No
If yes, please provide the name of the tenant (if different from the buyer or seller) and the original date the tenant occupied the property.

Tenant name:_____ First date occupied: _____

5. Was the property vacant at the time of the sale?..... ☐ Yes ☐ No

If yes, approximately what date did the vacancy begin? _____

6. Is the buyer or seller a relocation company? ..... ☐ Yes ☐ No

7. Is the property contiguous (touching) to a property already owned by the buyer? ..... ☐ Yes ☐ No

8. Was the property constructed specifically for the occupant (built-to-suit)?..... ☐ Yes ☐ No
If yes, what is the name of the Tenant or its controlling interest:

_____

9. Is this a leased fee sale (property sold has leases in place, in whole or in part)? ..... ☐ Yes ☐ No

10. Other comments:

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