

Form AU-331

Controlling Interest Transfer Taxes Informational Return

(Rev. 4/02)

IMPORTANT! Read Instructions below before completing this return.

1. Name of entity in which controlling interest has been transferred	2. Federal Employer Identification Number of entity
3. Address of entity	
4. Date of transfer of controlling interest	5. Interest transferred _____ %
6. Name of transferor of controlling interest	7. Federal Employer ID Number or Social Security Number of transferor
8. Address of transferor	
9. Name of transferee of controlling interest	10. Federal Employer ID Number or Social Security Number of transferee
11. Address of transferee	

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Signature	Title	Date
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Instructions

This informational return, **Form AU-331**, must be filed by any entity in which a controlling interest is transferred, as long as the transfer is subject to the controlling interest transfer tax or taxes. (For information on whether a transfer of a controlling interest is subject to the controlling interest transfer tax or taxes, see **Form LSN-89**, *Revised Special Notice Concerning Controlling Interest Transfer Taxes*.) The transferor of a controlling interest is the entity that is subject to the tax or taxes and that must file **Form AU-330**, *Controlling Interest Transfer Taxes Return*.

A controlling interest is more than fifty percent (50%) of the total combined voting power of all classes of stock (in the case of a corporate entity) and more than fifty percent (50%) of the capital, profits, or beneficial interest (in the case of a noncorporate entity, such as a partnership, association, or trust). A controlling interest may be transferred in one transfer or in a series of transfers.

- Line 4. This return is due on or before the last day of the month following the month in which the controlling interest was transferred. When the controlling interest is transferred in a series of transfers, this return is due on or before the last day of the month following the month in which the interest transferred, in the aggregate, is more than fifty percent (50%).
- Line 6. Enter name of transferor. If a group of transferors acting in concert has transferred a controlling interest, attach a schedule providing the name, address, and Federal Employer Identification Number for each such transferor.
- Line 7. If a transferor is an individual, enter his or her Social Security Number. If a transferor is other than an individual, enter the Federal Employer Identification Number.
- Line 8. If the transferor is an individual, enter his or her home address.
- Line 9. Enter name of transferor. If a group of transferees acting in concert has acquired a controlling interest, attach a schedule providing the name, address, and Federal Employer Identification Number for each such transferee.
- Line 10. If the transferee is an individual, enter his or her Social Security Number. If a transferor is other than an individual, enter the Federal Employer Identification Number.
- Line 11. If the transferee is an individual, enter his or her home address.