

**STATEMENT OF CHANGE IN CONTROL AND OWNERSHIP OF LEGAL ENTITIES**

<p><b>STATE USE ONLY</b>                  CIC/CIO Date:                  _____                  Result Code                  FLE: _____                  Sch. A _____                  Sch. B _____                  Date Entered:                  _____</p>
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NAME AND ADDRESS OF LEGAL ENTITY:

**Legal Entity Identification Number:**

*Note:* For corporations and limited liability companies, list the ID Number assigned by California Secretary of State. For partnerships, list the Employer Identification Number (EIN).

FILING REQUIREMENTS under Revenue and Taxation Code (R&TC) (see *Important Notice* [BOE-100-B, S3B]):

This statement must be completed and filed with the Board of Equalization (BOE) within 90 days of a change in control (CIC) or change in ownership (CIO) of a legal entity, if, as of that date, that legal entity (or entities under its ownership control) also owned (or under certain circumstances leased) an interest in California real property. Additionally, this statement must also be filed within 90 days of the BOE's written request, regardless of whether a CIC or CIO occurred.

Please refer to page 1 of the *Instructions* (BOE-100-B-INST) for definition of terms.

**\*ALL questions below must be completed.**

YES NO **1a.** On or after January 1,  and through the certification date below, has the legal entity filing this form (or any legal entity[ies] under its ownership control) acquired ownership control (more than 50 percent of the ownership interests) in any other legal entity, through one or more transactions; **AND**

YES NO **1b.** Did the *acquired* legal entity(ies) (or any legal entity[ies] under its ownership control) hold any interests in real property in California on the date of acquisition?

*\*If you answered "yes" to both parts of question 1 above, R&TC section 64(c) applies. Complete Schedule A.*

YES NO **2a.** On or after January 1,  and through the certification date below, has any person or legal entity (or any legal entity[ies] under its ownership control) acquired ownership control (more than 50 percent of the ownership interests) in the legal entity filing this form (or any legal entity[ies] under its ownership control), through one or more transactions; **AND**

YES NO **2b.** Did the legal entity filing this form (or any legal entity[ies] under its ownership control) hold any interests in real property in California on the date of acquisition?

*\*If you answered "yes" to both parts of question 2 above, R&TC section 64(c) applies. Complete Schedule A.*

YES NO **3a.** Since March 1, 1975, has any California real property that was transferred to the filing legal entity been excluded from reassessment under R&TC section 62(a)(2); **AND**

YES NO **3b.** Has cumulatively more than 50 percent of any original co-owners' interests in the legal entity filing this form transferred since the date the real property was originally excluded from reassessment?

*\*If you answered "yes" to both parts of question 3 above, R&TC section 64(d) applies. Complete Schedule B.*

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE (required)	TITLE OF PERSON CERTIFYING INFORMATION	EMAIL ADDRESS (required)
PRINT/TYPE NAME OF PERSON CERTIFYING (required)	TELEPHONE NUMBER (required)	DATE (required)

*This statement shall be signed either by an officer, partner, or an employee or agent who has been designated in writing by the board of directors, partnership, limited liability company, or other entity to sign such statements on its behalf.*

**THIS STATEMENT IS SUBJECT TO AUDIT AND IS NOT A PUBLIC DOCUMENT**

**SCHEDULE A: CHANGE IN CONTROL OF A LEGAL ENTITY**

(Pursuant to California R&TC section 64(c))

- Complete this schedule if you answered “yes” to both parts of either question 1 or 2 on the certification page (S1F)
- Complete one Schedule A for each directly acquired entity and each entity or subsidiary under the control of each directly acquired entity (see page 3 of the Instructions [BOE-100-B-INST]).

**Please answer ALL of the items below.**

**1a. Provide all of the following information about the **ACQUIRED** legal entity:**

NAME OF THE ACQUIRED LEGAL ENTITY		
CORPORATE/LIMITED LIABILITY COMPANY IDENTIFICATION NUMBER <i>(issued by CA Secretary of State)</i>		PARTNERSHIP IDENTIFICATION NUMBER (EIN)
MAILING ADDRESS <i>(street, PO box, city, state, and ZIP Code)</i>		
CONTACT PERSON	TELEPHONE NUMBER	EMAIL ADDRESS

**1b. Provide all of the following information about the **ACQUIRING** legal entity:**

NAME OF THE ACQUIRING PERSON OR LEGAL ENTITY		
CORPORATE/LIMITED LIABILITY COMPANY IDENTIFICATION NUMBER <i>(issued by CA Secretary of State)</i>		PARTNERSHIP IDENTIFICATION NUMBER (EIN)
MAILING ADDRESS <i>(street, PO box, city, state, and ZIP Code)</i>		
CONTACT PERSON	TELEPHONE NUMBER	EMAIL ADDRESS

**2. Provide the following information about the change in control (CIC) of the **acquired** legal entity:**

- Date ownership control (that is, transfer of more than 50 percent of the ownership interests) was obtained: \_\_\_\_\_  
*(month/day/year)*
- Description of the transaction.
- If an indirect CIC also occurred, identify each entity or subsidiary under the acquired entity’s control, provide the legal entity identification number for each indirectly acquired entity, and explain the relationships between all entities involved in the transfer. Attach an additional sheet, if necessary.

**3. Identify the ownership interests held by the person or legal entity in the **acquired** legal entity before and after the date of the CIC. Attach an additional sheet, if necessary. **IMPORTANT:** If any interest(s) is held by a trust, you must indicate whether the trust is revocable or irrevocable, identify the beneficiaries of the trust, and identify the percentage of interests each beneficiary held in the trust, both before and after the acquisition.**

NAME OF PERSON OR LEGAL ENTITY (OR TRUST)	PERCENTAGE OF INTEREST HELD	
	BEFORE ACQUISITION DATE	AFTER* ACQUISITION DATE

\*The acquiring person or legal entity must identify the percentage interest they held before **and** after the acquisition.

**Schedule A continued**

**4. Transfer Information:** Complete all statements as they pertain to ownership interest of a legal entity(ies); not transfers of real property interests.

YES NO

- a. This transfer was solely between spouses or registered domestic partners. If transfer was due to death, provide date of death:
- b. This transfer of ownership interests was between parties (for example, a transfer into or out of a legal entity or a transfer between legal entities) in which the proportional ownership interests of the transferor(s) and transferee(s) remain exactly the same before and after the transfer.
- c. This transfer of ownership interests was a nontaxable reorganization between corporations that are members of an affiliated group before and after the transfer.

**NOTE:** If you answered "yes" to item b or c listed above, you must attach additional documentation, such as organizational charts showing before and after the transfer (see page 4 of the Instructions for documentation required).

**5. Real Property Schedule:**

Please list all interests in real property in California held by the *acquired* legal entity (or any legal entity[ies] under its ownership control), as of the date that ownership control was obtained (the acquisition date). See page 1 of the Instructions for definition of "interests in real property." **IMPORTANT:** Also attach a list identifying the name and identification number of each entity under the *acquired* entity's control.

**a. Property Owned by Acquired Legal Entity and Entities Under Its Control** (see item 2c for required explanation of relationships between entities)

NAME OF OWNER	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NUMBER	CO. NO.	TYPE OF PROPERTY (CHECK ALL THAT APPLY)		
				LAND	IMPROVEMENTS (BLDG./STRUCTURE)	FIXTURES

**b. Property that is Leased to the Acquired Legal Entity and Any Entities Under Its Control**

NAME OF LESSEE	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NUMBER	CO. NO.	IDENTIFY TYPE OF LEASE (MUST CHECK ALL THAT APPLY)	
				PUBLIC ENTITY (POSSESSORY INTEREST)	LEASED 35+ YEARS (REMAINING TERM INCLUDING OPTIONS)

**COUNTY IDENTIFICATION NUMBERS (CO. NO.) (PROVIDED FOR PROPERTY SCHEDULES ABOVE)**

01 Alameda	08 Del Norte	15 Kern	22 Mariposa	29 Nevada	36 San Bernardino	43 Santa Clara	50 Stanislaus	57 Yolo
02 Alpine	09 El Dorado	16 Kings	23 Mendocino	30 Orange	37 San Diego	44 Santa Cruz	51 Sutter	58 Yuba
03 Amador	10 Fresno	17 Lake	24 Merced	31 Placer	38 San Francisco	45 Shasta	52 Tehama	
04 Butte	11 Glenn	18 Lassen	25 Modoc	32 Plumas	39 San Joaquin	46 Sierra	53 Trinity	
05 Calaveras	12 Humboldt	19 Los Angeles	26 Mono	33 Riverside	40 San Luis Obispo	47 Siskiyou	54 Tulare	
06 Colusa	13 Imperial	20 Madera	27 Monterey	34 Sacramento	41 San Mateo	48 Solano	55 Tuolumne	
07 Contra Costa	14 Inyo	21 Marin	28 Napa	35 San Benito	42 Santa Barbara	49 Sonoma	56 Ventura	

**STATE USE ONLY**

RESULT CODE	ENTITY NAME	ENTITY ID NUMBER	CIC DATE	DATE ENTERED
<input type="checkbox"/> No CIC of FLE- Reporting a CIC (33):				
<input type="checkbox"/> Change in Control (77):				
<input type="checkbox"/> Exclusion Applies (88):				
<input type="checkbox"/> No Change in Control (99):				

Comments:

**SCHEDULE B: CHANGE IN OWNERSHIP OF A LEGAL ENTITY**  
**Cumulative Transfers of Original Co-owners' Interests**  
(Pursuant to California R&TC section 64(d))

- If you answered “yes” to both parts of question 3 on the certification page (S1F), complete this schedule; however,
- If you answered “yes” to both parts of questions 2 and 3 on the certification page (S1F), you are required to complete both Schedule A and Schedule B.

**Please answer ALL of the items below.**

**1. Creation of Original Co-owner Status:**

Provide the date(s) and a description of the transaction(s) in which the interest(s) in California real property(ies) was transferred into the filing legal entity that was previously excluded from reassessment under R&TC section 62(a)(2) which created the original co-owners' status. Provide the names of the original co-owners and their percentages of interests held in the filing legal entity.

DATE(S) OF TRANSFER(S)	DESCRIPTION OF TRANSFER(S)

**2. Real Property Schedule:**

Please list all interests in California real property that were previously excluded from reassessment pursuant to R&TC section 62(a)(2).

**a. Property Owned by Legal Entity**

NAME OF OWNER	LOCATION (STREET ADDRESS/ CITY)	ASSESSOR'S PARCEL NUMBER	CO. NO.

**COUNTY IDENTIFICATION NUMBERS (CO. NO.) (PROVIDED FOR PROPERTY SCHEDULE ABOVE)**

01 Alameda	16 Kings	31 Placer	46 Sierra
02 Alpine	17 Lake	32 Plumas	47 Siskiyou
03 Amador	18 Lassen	33 Riverside	48 Solano
04 Butte	19 Los Angeles	34 Sacramento	49 Sonoma
05 Calaveras	20 Madera	35 San Benito	50 Stanislaus
06 Colusa	21 Marin	36 San Bernardino	51 Sutter
07 Contra Costa	22 Mariposa	37 San Diego	52 Tehama
08 Del Norte	23 Mendocino	38 San Francisco	53 Trinity
09 El Dorado	24 Merced	39 San Joaquin	54 Tulare
10 Fresno	25 Modoc	40 San Luis Obispo	55 Tuolumne
11 Glenn	26 Mono	41 San Mateo	56 Ventura
12 Humboldt	27 Monterey	42 Santa Barbara	57 Yolo
13 Imperial	28 Napa	43 Santa Clara	58 Yuba
14 Inyo	29 Nevada	44 Santa Cruz	
15 Kern	30 Orange	45 Shasta	



**IMPORTANT NOTICE****Filing Requirement - Change in Control**  
Revenue and Taxation Code section 480.1

The law requires any person or legal entity acquiring ownership control in any corporation, partnership, limited liability company, or other legal entity owning real property in California subject to local property taxation to complete and file a change in ownership statement with the State Board of Equalization at its office in Sacramento. The change in ownership statement must be filed within 90 days from the date of the change in control of a corporation, partnership, limited liability company, or other legal entity. The law further requires that a change in ownership statement be completed and filed whenever a written request is made therefor by the State Board of Equalization, regardless of whether a change in control of the legal entity has occurred.

The failure to file a change in ownership statement within 90 days from the earlier of the date of the change in control of the corporation, partnership, limited liability company, or other legal entity, or the date of a written request by the State Board of Equalization results in a penalty of 10 percent of the taxes applicable to the new base year value reflecting the change in control of the real property owned by the corporation, partnership, limited liability company, or legal entity (or 10 percent of the current year's taxes on that property if no change in control occurred). This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

**IMPORTANT NOTICE****Filing Requirement - Change in Ownership**  
Revenue and Taxation Code section 480.2

The law requires any corporation, partnership, limited liability company, or other legal entity owning real property in California subject to local property taxation and transferring shares or other ownership interest in such legal entity which constitutes a change in ownership pursuant to subdivision (d) of section 64 of the Revenue and Taxation Code to complete and file a change in ownership statement with the State Board of Equalization at its office in Sacramento. The change in ownership statement must be filed within 90 days from the date that shares or other ownership interests representing cumulatively more than 50 percent of the total control or ownership interests in the entity are transferred by any of the original co-owners in one or more transactions. The law further requires that a change in ownership statement be completed and filed whenever a written request is made therefor by the State Board of Equalization, regardless of whether a change in ownership of the legal entity has occurred.

The failure to file a change in ownership statement within 90 days from the earlier of the date of the change in ownership of the corporation, partnership, limited liability company, or other legal entity, or the date of a written request by the Board of Equalization results in a penalty of 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property owned by the corporation, partnership, limited liability company, or legal entity (or 10 percent of the current year's taxes on that real property if no change in ownership occurred). This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.