

(II) THE AMOUNT OF ASSETS OTHER THAN REAL ESTATE REFERRED TO IN SUBSECTION (B)(2)(II) OF THIS SECTION; AND

(III) ANY EXEMPTION PROVIDED FOR IN SUBSECTION (C) OF THIS SECTION.

(3) THE REPORT SHALL BE ACCOMPANIED BY PAYMENT OF:

(I) A \$20 FILING FEE; AND

(II) ANY TAX, INTEREST, AND PENALTY THAT IS DUE.

(E) (1) IF ANY TAX DUE UNDER THIS SECTION REMAINS UNPAID FOR 30 DAYS AFTER THE DATE OF THE FINAL TRANSFER:

(I) INTEREST ON THE UNPAID AMOUNT SHALL ACCRUE THEREAFTER AT THE RATE OF 1% PER MONTH; AND

(II) A PENALTY OF 10% OF THE UNPAID AMOUNT SHALL BE DUE.

(2) ANY TAX, INTEREST, AND PENALTY DUE UNDER THIS SECTION IS AN OBLIGATION OF THE REAL PROPERTY ENTITY.

(3) FOR REASONABLE CAUSE, THE DEPARTMENT MAY WAIVE THE IMPOSITION OF INTEREST OR PENALTY.

(F) THIS SECTION DOES NOT APPLY TO:

(1) A PLEDGE OF STOCK OR OTHER INTEREST IN A REAL PROPERTY ENTITY AS SECURITY FOR A LOAN; OR

(2) THE ADMISSION TO THE REAL PROPERTY ENTITY OF ADDITIONAL SHAREHOLDERS, PARTNERS, BENEFICIAL OWNERS, OR OTHER MEMBERS INCIDENT TO THE RAISING OF ADDITIONAL CAPITAL THROUGH A PUBLIC OR PRIVATE OFFERING OF STOCK OR OTHER INTERESTS IN THE REAL PROPERTY ENTITY IF:

(I) THE EFFECTIVE MANAGEMENT OF THE REAL PROPERTY ENTITY IS NOT SUBSTANTIALLY CHANGED; AND