

Based on the certification below, Transferor claims exemption from the tax withholding requirements of §10-912 of the Tax-General Article, Annotated Code of Maryland. Section 10-912 provides that certain tax payments must be withheld and paid when a deed or other instrument that effects a change

in ownership of real property is presented for recordation. The requirements of §10-912 do not apply when a transferor provides a certification of Maryland residence or certification that the transferred property is the transferor's principal residence.

**1. Transferor Information**

Name of Transferor \_\_\_\_\_

**2. Description of Property** (Street address. If no address is available, include county, district, subdistrict and lot numbers).

\_\_\_\_\_

**3. Reasons for Exemption**

**Resident Status**  As of the date this form is signed, I, Transferor, am a resident of the State of Maryland.

Transferor is a resident entity as defined in Code of Maryland Regulations (COMAR)03.04.12.02B(11), I am an agent of Transferor, and I have authority to sign this document on Transferor's behalf.

**Principal Residence**  Although I am no longer a resident of the State of Maryland, the Property is my principal residence as defined in IRC 121 (principal residence for 2 (two) of the last 5 (five) years) and is currently recorded as such with the State Department of Assessments and Taxation.

**Under penalty of perjury, I certify that I have examined this declaration and that, to the best of my knowledge, it is true, correct, and complete.**

**3a. Individual Transferors**

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Name \*\*Date

\_\_\_\_\_  
Signature

**3b. Entity Transferors**

\_\_\_\_\_  
Witness/Attest

\_\_\_\_\_  
Name of Entity

\_\_\_\_\_  
By

\_\_\_\_\_  
Name \*\*Date

\_\_\_\_\_  
Title

\*\* Form must be dated to be valid.

**Note:** Form is only valid if it was executed on the date the Property was transferred and is properly recorded with the Clerk of the Court.

**To the Clerk of the Court:** Only an un-altered Form WH-AR should be considered a valid certification for purposes of Section 10-912.