

# CERTIFICATE OF CONVEYANCE

## PART I

Location of land being transferred: \_\_\_\_\_  
\_\_\_\_\_(Include name of county or  
Baltimore City)

1. Transferor: \_\_\_\_\_

2. Transferee: \_\_\_\_\_

3. Certificate of Conveyance accompanying: (Please check appropriate box)

Articles of Merger or Document Evidencing Merger

Articles of Consolidation or Document Evidencing Consolidation

4. Land affected: *(SHOW SEPARATELY FOR EACH PARCEL A DEED REFERENCE AND PROVIDE A BRIEF DESCRIPTION, PREFERABLY AS SHOWN ON RECENT TAX BILL. ATTACH ADDITIONAL SHEETS IF NECESSARY.)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. Name and mailing address for receipt of tax bill: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## PART II

Is this a transfer subject to agricultural transfer tax? YES [ ] NO [ ]

## PART III (Exemption From State Recordation and Transfer Tax Under Tax-Property Article, §§ 12-108(p), 13-207(a)(9))

1. For the following questions:

“Business entity” means a limited liability company, corporation, limited partnership, or statutory trust.

“Owner” means a member, stockholder, limited partner, or beneficial owner of a business entity.

“Ownership interest” means a membership interest, stock, limited partnership interest, or beneficial interest.

2. Is this a transfer of title between a parent business entity and its wholly owned subsidiary business entity or between 2 or more subsidiary business entities wholly owned by the same parent business entity, if the parent business entity is an original owner of the subsidiary business entity, or became an owner through gift or bequest from an original owner of the subsidiary business entity, for:
- a. no consideration? YES  NO
  - b. nominal consideration? YES  NO
  - c. consideration that comprises only the issuance, cancellation, or surrender of the ownership interests of a subsidiary business entity? YES  NO
3. Is this a transfer made pursuant to the reorganization of a business entity as described in § 368(a) of the Internal Revenue Code? YES  NO
4. Is this a transfer of title from a subsidiary business entity to its parent business entity for no consideration, nominal consideration or consideration that comprises only the issuance, cancellation, or surrender of a subsidiary's ownership interest, where the parent business entity:
- a. previously owned the real property? YES  NO
  - b. currently owns the ownership interest of the subsidiary and has owned that ownership interest for a period greater than 18 months? YES  NO
  - c. acquires the ownership interest of a subsidiary business entity which has been in existence and has owned the real property for a period of 2 years. YES  NO

**NOTE: IF ANY ANSWER TO QUESTIONS 2 THROUGH 4 IS YES, THEN THIS TRANSACTION IS NOT SUBJECT TO STATE TRANSFER AND RECORDATION TAX.**

**PART IV (Exemption From County Transfer Tax Under Tax-Property Article, § 13-404)**

1. Is this a transfer from a parent corporation to its subsidiary corporation? YES  NO
2. Is this a transfer from a subsidiary corporation to its parent corporation where the parent corporation:
- a. previously owned the real property? YES  NO
  - b. owns the stock of the subsidiary and has owned that stock for a period greater than 18 months? YES  NO
  - c. acquires the stock of a subsidiary corporation which has been in existence and has owned the real property for a period of 2 years? YES  NO

- 3. Is this a transfer from a corporation merging out of existence to its successor corporation where recordation tax and, if then required to have been paid, transfer tax were paid when the corporation merging out of existence acquired title to the real property? YES [ ] NO [ ]
- 4. Is this a transfer from a corporation merging out of existence pursuant to reorganizations described in § 368(a) of the Internal Revenue Code? YES [ ] NO [ ]
- 5. Is this a transfer from a consolidating corporation to its successor where recordation tax and, if then required to have been paid, transfer tax were paid when the corporation consolidating acquired title to the real property? YES [ ] NO [ ]

*NOTE: IF ANY ANSWER TO QUESTIONS 2 THROUGH 5 IS YES, THEN THIS TRANSACTION IS NOT SUBJECT TO COUNTY TRANSFER AND RECORDATION TAX.*

**PART V (Exemption From State Recordation and Transfer Tax Under Tax-Property Article, §§ 12-108(v), (w), 13-207(a)(15), (16).**

\*\*\*For use where real property being conveyed by a merger or consolidation is **not** covered by PART III. (Please check the applicable box.)

- 1. Is this a transfer where an entity other than a corporation is a party to the merger or consolidation? YES [ ] NO [ ]

*NOTE: IF THE ANSWER TO QUESTION 1 IS YES, THE TRANSACTION IS TAXABLE AND THE TAX IS BASED ON THE VALUE OF THE PROPERTY AS DETERMINED BY THE DEPARTMENT AT THE DATE OF FINALITY IMMEDIATELY BEFORE THE DATE OF THE TRANSACTION. DO NOT ANSWER QUESTIONS 2, 3 AND 4 AND COMPLETE PART V IN ITS ENTIRETY.*

- 2. Is this a merger or consolidation where recordation tax and, if then required to have been paid, transfer tax were paid when the corporation merging out of existence or the corporation consolidating to form a new corporation acquired title to the real property? YES  NO [ ]
- 3. Is this a transfer where a parent corporation is merging into its subsidiary corporation? YES [ ] NO [ ]
- 4. Is this a transfer where a subsidiary corporation is merging into its parent corporation and the parent corporation:
  - a. previously owned this real property? YES  NO [ ]
  - b. owns the stock of the subsidiary and has owned that stock for a period greater than 18 months? YES [ ] NO [ ]
  - c. acquires the stock of the subsidiary corporation which has been in existence and has owned the real property for a period of 2 years? YES [ ] NO [ ]

*NOTE: IF ANY ANSWER TO QUESTIONS 2 THROUGH 4 IS YES, THEN THIS TRANSACTION IS NOT SUBJECT TO STATE RECORDATION OR TRANSFER TAX. COMPLETE PART VI, ITEM 3.*

OTHERWISE, THIS TRANSACTION IS SUBJECT TO STATE RECORDATION AND TRANSFER TAX AND COUNTY TRANSFER TAX. THE TAXES ARE BASED ON THE VALUE OF THE PROPERTY AS DETERMINED BY THE DEPARTMENT AT THE DATE OF FINALITY IMMEDIATELY BEFORE THE DATE OF THE TRANSACTION. COMPLETE PART VI IN ITS ENTIRETY.

**PART VI**

**NOTE:** ITEMS 1. AND 2. TO BE COMPLETED ONLY IF ANY RECORDATION OR TRANSFER TAXES ARE DUE.

1. Value of Real Property Determined by the Department at the date of finality immediately before the date of the transaction: \$\_\_\_\_\_

2. All public taxes due by the transferor in the county where the real property is located, have been paid  have not been paid  (Please check one.)

All personal property taxes due by the transferor in the county where the real property is located, have been paid  have not been paid  (Please check one.)

3. I hereby acknowledge and affirm under the penalties of perjury that to the best of my knowledge information and best of my knowledge information and belief, the foregoing representations are true.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name and Title

(MUST BE OFFICER, AGENT OR ATTORNEY OF ONE OF THE PARTIES TO THE MERGER OR CONSOLIDATION)

**FOR OFFICE USE ONLY**

MARYLAND RECORDATION TAX PAID: \_\_\_\_\_

MARYLAND TRANSFER TAX PAID: \_\_\_\_\_

LOCAL TRANSFER TAX PAID: \_\_\_\_\_

TOTAL: \_\_\_\_\_

Approved for record by \_\_\_\_\_

State Department of Assessments & Taxation