

# CERTIFICATE OF CONVEYANCE

## PART I

1. Location of land being conveyed: \_\_\_\_\_  
\_\_\_\_\_  
(Include name of county or Baltimore City)

2. Transferor: \_\_\_\_\_

3. Transferee: \_\_\_\_\_

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

Articles of Merger or Document Evidencing Merger

Articles of Consolidation or Document Evidencing Consolidation

5. 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.)

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

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

## PART II

Is this a transfer of real property subject to agricultural transfer tax? YES  NO

## PART III

1. Is this a transfer of real property from a limited liability company, corporation, limited partnership or statutory trust reorganizing as described in Section 368(a) of the Internal Revenue Code? YES  NO

**NOTE: IF THE ANSWER TO QUESTION 1 IS YES, THEN THIS TRANSACTION IS NOT SUBJECT TO STATE TRANSFER AND RECORDATION TAX.**

2. Is this a transfer of real property from a corporation merging out of existence pursuant to reorganizations described in Section 368(a) of the Internal Revenue Code? YES [ ] NO [ ]

**NOTE: IF THE ANSWER TO QUESTION 2 IS YES, THEN THIS TRANSACTION IS ALSO NOT SUBJECT TO COUNTY TRANSFER TAX. CONTINUE TO PART V AND COMPLETE ITEM 3.**

**PART IV**

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

1. Is this a merger or consolidation where an entity other than a corporation is a party to the merger? 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 merger of a parent corporation into its subsidiary corporation? YES [ ] NO [ ]

4. Is this a merger of a subsidiary corporation into its parent corporation where 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 MARYLAND RECORDATION TAX, MARYLAND TRANSFER TAX OR COUNTY TRANSFER TAX. COMPLETE PART V, ITEM 3.**

**OTHERWISE, THIS TRANSACTION IS SUBJECT TO MARYLAND RECORDATION TAX, MARYLAND 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 V IN ITS ENTIRETY.**

**PART V**

**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

