

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

Articles of Transfer

Document evidencing merger or consolidation

Articles of consolidation of foreign corporations or foreign limited partnerships.

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

6. Mailing address for receipt of tax bill: Name & address:

PART II

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

PART III

Is this a transfer of real property under a reorganization described in Section 368(A) of the Internal Revenue Code? YES NO

NOTE: IF THE ANSWER TO THE QUESTION IN PART III IS YES, THEN THIS TRANSACTION IS NOT SUBJECT TO RECORDATION AND/OR TRANSFER TAX. SKIP THE REST OF THE QUESTIONS IN PART IV AND PART V AND GO TO PART VI. IF THE ANSWER IS NO, CONTINUE ON WITH THE FOLLOWING QUESTIONS.

PART IV

For use where property is being conveyed by merger or consolidation. (Please check applicable box)

1. Is this a merger of a partnership into a Limited Liability Company where the identity of the members and allocation of profit and loss are identical for both entities? YES [] NO []

NOTE: IF THIS ANSWER IS YES, THE TRANSACTION IS NOT SUBJECT TO TAX, SKIP THE REST OF PART IV AND ALL OF PART V AND COMPLETE PART VI. IF THE ANSWER IS NO, CONTINUE WITH THE FOLLOWING QUESTIONS.

2. Is this a merger where an entity other than a corporation or limited liability company is a party to the merger? YES [] NO []

NOTE: IF THE ANSWER TO QUESTION 2, 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 3,4 AND 5.

3. Is this a merger or consolidation where recordation tax and, if then required to have been paid, transfer tax were paid when the corporation or limited liability company merging out of existence or the corporation consolidating acquired the real property? YES [] NO []

4. Is this a merger of a parent corporation or limited liability company into its subsidiary corporation or limited liability company? YES [] NO []

5. Is this a merger where a subsidiary corporation or limited liability company is merging into a parent corporation or limited liability company and the parent corporation or limited liability company

a. previously owned this real property? YES [] NO []

b. 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 corporation or a limited liability company which has been in existence and has owned the real property for a period of 2 years? YES [] NO []

NOTE: IF ALL ANSWERS TO QUESTIONS 3 THROUGH 5 ARE NO, THEN THIS IS A TRANSACTION THAT IS SUBJECT TO MARYLAND RECORDATION TAX, MARYLAND TRANSFER TAX, AND IF APPLICABLE, LOCAL 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. DO NOT COMPLETE PART V. GO ON TO PART VI. COMPLETE SECTIONS B, C & D OF PART VI IF THIS IS A TAXABLE TRANSACTION, IF IT IS NOT A TAXABLE TRANSACTION COMPLETE ONLY SECTION C & D OF PART VI.

PART V

For use where real property is being conveyed by articles of transfer.

Is this a transaction where real property of the corporation is being transferred for consideration and is subject to recordation and/or transfer taxes? YES [] NO []

NOTE: IF THE ANSWER TO QUESTION 1 IS YES, THE TRANSACTION IS TAXABLE AND THE TAX IS BASED ON THE CONSIDERATION PAID OR TO BE PAID. DO NOT ANSWER QUESTION 2,3, AND 4. GO ON TO PART VI.

Is this a transaction where real property of the corporation is being transferred to its shareholders of the corporation? YES [] NO []

NOTE: IF THE ANSWER TO QUESTION 2 IS NO, SKIP 2A, 2B AND 2C, OTHERWISE CONTINUE WITH 2.

Is this real property being transferred to:

2A) a person who was an original stockholder of the corporation? YES [] NO []

2B) a person who is a direct descendent or relative within 2 degrees of a person who was an original stockholder of the corporation? YES [] NO []

2C) a person who acquired the status of stockholder or member by gift or devise from an original stockholder of the corporation? YES [] NO []

Is this real property being transferred between a parent corporation and its subsidiary corporation or limited liability company, or between two or more subsidiary corporations or limited liability companies wholly owned by the same parent corporation or limited liability company and the parent is an original stockholder of the subsidiary corporation(s) or member(s) of a limited liability company or became a stockholder of the subsidiary corporation(s) or a member of a limited liability company(s) for no consideration, nominal consideration or consideration that comprises only the issuance, cancellation, or surrender of ownership interest of a subsidiary corporation or limited liability company? YES [] NO []

Is this a transfer from a subsidiary corporation to its parent corporation or limited liability company for no consideration, nominal consideration or consideration that comprises only the issuance, cancellation or surrender of a subsidiary's stock where the parent corporation or limited liability company:

4A) previously owned the real property? YES [] NO []

4B) owns the stock of the subsidiary and has owned that stock for a period greater than 18 months? YES [] NO []

4C) acquired 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 []

NOTE: THIS TRANSACTION IS NOT SUBJECT TO RECORDATION AND/OR TRANSFER TAX IF: (1) THE ANSWER TO QUESTION 2 IS YES AND THE ANSWER TO ANY OF QUESTIONS 2A, 2B, 2C, 3, 4A, 4B, OR 4C IS YES; OR (2) THE ANSWER TO QUESTION 2 IS NO AND THE ANSWER TO ANY OF THE QUESTIONS 3, 4A, 4B, OR 4C IS YES, IN ALL OTHER CASES, THE TRANSACTION IS SUBJECT TO MARYLAND RECORDATION TAX, MARYLAND TRANSFER TAX, AND IF APPLICABLE, LOCAL TRANSFER TAX. THE TAXES ARE ON THE VALUE OF THE PROPERTY AS DETERMINED BY THE DEPARTMENT AT THE DATE OF FINALITY IMMEDIATELY BEFORE THE DATE OF THE TRANSACTION IN ALL CASES GO ON TO PART VI.

PART VI

COMPLETE SECTIONS A, B, C, & D OF PART VI IF PART V QUESTION 1 WAS ANSWERED YES, COMPLETE ONLY SECTIONS B, C & D IF IT IS A TRANSACTION SUBJECT TO

RECORDATION AND/OR TRANSFER TAX AND PART V QUESTION 1 WAS ANSWERED NO. IN ALL CASES COMPLETE SECTION C & D.

A. Consideration for Real Property conveyed: \$ _____

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

C. 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)

D. 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 and Title)

(MUST BE OFFICER, AGENT OR ATTORNEY OF ONE OF THE PARTIES TO THE TRANSFER, 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