

**Application for Certificate of
Full or Partial Exemption**

**For the sale of real property or associated personal property
in Maryland by nonresident individuals and entities.**

**DO NOT WRITE OR STAPLE
IN THIS SPACE**

The form and required documents **MUST BE RECEIVED** no later than 21 days before closing date.

Social Security Number		Spouse's Social Security Number	
Your First Name		MI	Last Name
Spouse's First Name		MI	Last Name
Name (Corporation, Partnership, Trust, Estate, etc.)			
T/A or C/O or Fiduciary			Federal Employer Identification Number
Present Address (No. and street)			
City or Town		State	ZIP code
Transferor/Seller's Entity Type: <input type="checkbox"/> Individual/ Estate/ Trust <input type="checkbox"/> Business			Ownership Percentage _____ %

Property Information

Description of Property (Include street address, county, or district, subdistrict and lot numbers if no address is available.) _____ _____ _____	Was the property ever used as a rental or commercial property? (Note: Income tax returns are required in most circumstances - see instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No
	Dates used as a rental/commercial property (mm/dd/yyyy): FROM _____ TO _____
	Date of Closing (mm/dd/2026) (REQUIRED)

Calculation of Tentative Exemption - Required

(The certificate of exemption will be calculated based on actual documents received & amounts substantiated. The Comptroller's decision to issue or deny a full or partial exemption and the amount is final and not subject to appeal.) See instructions for more details on required documentation.

1. Purchase price/Inherited value. (Attach a copy of the settlement statement or Death Certificate and appraisal.).....1.....
2. Capital Improvements. (Optional. Will not be credited unless properly documented. Attach paid invoices or receipts with cancelled checks for improvements.).....2.....
3. Settlement expenses.
 - a. Original purchase (Attach settlement statement)
 - b. Pending sale (Attach preliminary closing disclosure)
 Add lines 3a. and 3b. 3.....
4. **Add** (Lines 1 through 3)4.....
5. Depreciation deducted for rental activity on federal return.5.....
6. **Subtract** (Line 5 from Line 4). This is your **adjusted basis**.....6.....
7. Contract sales price. (Attach contract [1st page and signature pages] or preliminary settlement statement.)7.....
- 8a. **Subtract** (Line 6 from Line 7). This is the amount subject to tax.8a.....
- 8b. **Multiply** Line 8a by ownership percentage (1.00, .50, .333, etc.)8b.....
9. Tax Rate. Check box for applicable tax rate.
 - a. Individual 8.75% (.0875)
 - b. Business 8.25% (.0825)
10. Tentative withholding amount. Multiply line 8b by applicable tax rate.
If Line 8 is zero (0) or less than zero (0), enter zero (0).....10.....

NOTE: This amount will be recalculated by the Comptroller's Office based on the actual documentation received and amounts substantiated.