

**Certification of Exemption from Withholding Upon  
Disposition of Maryland Real Estate Affidavit of  
Residence or Principal Residence**

**2021**

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 \_\_\_\_\_

**Daniel Ward**

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.

☐ CORRECTED (if checked)

|                                                                                                                          |                  |                                                                                                                                                            |                                                        |                                                                                                                                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number |                  | 1 Date of closing<br><b>4/30/21</b>                                                                                                                        | OMB No. 1545-0997<br><b>2021</b><br>Form <b>1099-S</b> | <b>Proceeds From Real Estate Transactions</b>                                                                                                                                                                                                                                                             |
|                                                                                                                          |                  | 2 Gross proceeds<br><b>\$ 250,000.00</b>                                                                                                                   |                                                        |                                                                                                                                                                                                                                                                                                           |
| FILER'S TIN                                                                                                              | TRANSFEROR'S TIN | 3 Address (including city, state, and ZIP code) or legal description<br><b>2021</b>                                                                        |                                                        | <b>Copy B<br/>For Transferor</b><br>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported. |
| TRANSFEROR'S name<br><b>Daniel Ward</b>                                                                                  |                  |                                                                                                                                                            |                                                        |                                                                                                                                                                                                                                                                                                           |
| 21-0984                                                                                                                  |                  | 4 Transferor received or will receive property or services as part of the consideration (if checked) . . . . . <input type="checkbox"/>                    |                                                        |                                                                                                                                                                                                                                                                                                           |
|                                                                                                                          |                  | 5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) . . . . . <input type="checkbox"/> |                                                        |                                                                                                                                                                                                                                                                                                           |
|                                                                                                                          |                  | 6 Buyer's part of real estate tax<br><b>\$ 269.16</b>                                                                                                      |                                                        |                                                                                                                                                                                                                                                                                                           |

Form **1099-S** (keep for your records) [www.irs.gov/Form1099S](http://www.irs.gov/Form1099S) Department of the Treasury - Internal Revenue Service

Questions about this statement can be answered by calling  
Jones Title LLC at 999.999.6314.

## Instructions for Transferor

For sales or exchanges of certain real estate, the person responsible for closing a real estate transaction must report the real estate proceeds to the IRS and must furnish this statement to you. To determine if you have to report the sale or exchange of your main home on your tax return, see the Instructions for Schedule D (Form 1040). If the real estate was not your main home, report the transaction on Form 4797, Form 6252, and/or the Schedule D for the appropriate income tax form. If box 4 is checked and you received or will receive like-kind property, you must file Form 8824.

**Federal mortgage subsidy.** You may have to recapture (pay back) all or part of a federal mortgage subsidy if **all** the following apply.

- You received a loan provided from the proceeds of a qualified mortgage bond or you received a mortgage credit certificate.
- Your original mortgage loan was provided after 1990.
- You sold or disposed of your home at a gain during the first 9 years after you received the federal mortgage subsidy.
- Your income for the year you sold or disposed of your home was over a specified amount.

This will increase your tax. See Form 8828 and Pub. 523.

**Transferor's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the filer assigned to distinguish your account.

**Box 1.** Shows the date of closing.

**Box 2.** Shows the gross proceeds from a real estate transaction, generally the sales price. Gross proceeds include cash and notes payable to you, notes assumed by the transferee (buyer), and any notes paid off at settlement. Box 2 does not include the value of other property or services you received or will receive. See **Box 4**.

**Box 3.** Shows the address or legal description of the property transferred.

**Box 4.** If checked, shows that you received or will receive services or property (other than cash or notes) as part of the consideration for the property transferred. The value of any services or property (other than cash or notes) is not included in box 2.

**Box 5.** If checked, shows that you are a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust).

**Box 6.** Shows certain real estate tax on a residence charged to the buyer at settlement. If you have already paid the real estate tax for the period that includes the sale date, subtract the amount in box 6 from the amount already paid to determine your deductible real estate tax. But if you have already deducted the real estate tax in a prior year, generally report this amount as income on the "Other income" line of Schedule 1 (Form 1040). For more information, see Pub. 523, Pub. 525, and Pub. 530.

**Future developments.** For the latest developments related to Form 1099-S and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099S](http://www.irs.gov/Form1099S).

**FreeFile.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

**IF THE TAX ID NUMBER SHOWN ABOVE AS "TRANSFEROR'S Identification Number" IS INCORRECT OR BLANK, PLEASE FILL IN THE CORRECT TAX ID NUMBER HERE:**

SOCIAL SECURITY NUMBER/TAX ID NUMBER

Receipt of this statement is hereby acknowledged

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Daniel Ward



OLD REPUBLIC NATIONAL TITLE INSURANCE COMPANY  
OWNER'S AFFIDAVIT – INDIVIDUAL

File No. \_\_\_\_\_  
Premises: \_\_\_\_\_

STATE OF MARYLAND

COUNTY OF \_\_\_\_\_

ON THE \_\_\_\_\_ DAY OF APRIL, 2022, before me, the undersigned Officer, personally appeared the undersigned, who being duly sworn according to law and intending to be legally bound, deposes and says:

That the undersigned Affiant is the record titleholder of the property known and described in Commitment Title Insurance No. 21-0984 or as described on the attached.

The property is currently used as: a single family residence.

The street address of the property is: 99999 Derry Glen Ct #999, Sample Town, MD 99999, of record or otherwise;

The building and all improvements were completed more than \_\_\_\_\_ years ago.

As to contracts and conveyances: THAT no agreement or contract for conveyance, or deed, conveyance, written lease, or writing whatsoever, is in existence, adversely affecting the title to said premises, except that in connection with which this Affidavit is given;

As to possession: THAT there are no parties in possession of said premises other than the undersigned.

As to Judgments: THAT no judgment or decree has been entered in any court of this State of the United States against said Affiants and which remains unsatisfied; THAT no proceedings in bankruptcy have ever been instituted by or against Deponent in any court, or before any officer of any state;

As to marital status: THAT the undersigned is/are single/married, and if married, the undersigned have been continuously married to each other since we first took title to the property.

As to taxes and assessments: THAT there are no outstanding unpaid or delinquent real estate taxes or assessments against said premises; further, that there are no unpaid or delinquent water or sewer service charges against said premises;

Also, that the undersigned has not received notice, nor know of any recent future planned improvements (such as street paving, sidewalks, street lighting, surface drainage, etc.) that will or might result in a special assessment against this property;

Additionally, there are no unpaid homeowners, condominium, or other special assessments.

I know of no violations of any zoning law or ordinance; or violations of restrictive covenants affecting the premises; or violations caused by an illegal lot division or failure to comply with any subdivision laws or ordinances.

I know of no encroachments of any improvements onto adjoining property including, but not limited to, walls and fences, easement or utility area.

I have never had my access to and from a public street limited in any way.

I have never been aware of any problems relating to either the issuance of a building permit or to the failure to obtain one for an improvement to the property.

THAT this Affidavit is made to induce the purchase of and/or a loan secured by the premises described herein and the issuance of a title insurance policy relating to the same; and

THAT Affiant further states that he is familiar with the nature of an oath; and with the penalties as provided by the laws of the State aforesaid for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has heard/read the full facts of this Affidavit, and understands its contents.

FURTHER YOUR AFFIANT SAYETH NAUGHT.

Acknowledged, subscribed and sworn to before

me this \_\_\_\_\_ day of April , 2022 .

\_\_\_\_\_  
{SEAL}  
**Daniel Ward**

\_\_\_\_\_  
Notary Public

Jones Title LLC  
File No. 21-99999  
Tax ID # 02-9999999 & 02-9999999

**This Deed**, made this            day of April, 2021, by and between **Daniel Ward**,  
GRANTOR, and **Chick Nemon**,  
GRANTEE.

**Witnesseth –**

**That in consideration** of the sum of Two Hundred Fifty Thousand and 00/100 Dollars (\$250,000.00), which includes the amount of any outstanding Mortgage or Deed of Trust, if any, the receipt of which is hereby acknowledged, the said Grantor does hereby grant and convey to the said Grantee, as sole owner, in fee simple, all that lot of ground situate in the County of HOWARD, State of Maryland and described as follows, that is to say:

Residential Unit 13502-403 as shown on a plat of condominium subdivision entitled SAMPLE AT HORSESHOE CONDOMINIUM III, Phase 1 recorded among the Land Records of Howard County, Maryland at Condominium Plats No. 9999 through 0000; and as per Declaration of Condominium recorded in Liber 99999 at Folio 999.

Said Condominium is situate on Land Unit 2 as shown on a plat of condominium subdivision entitled SAMPLE AT HORSESHOE SITE CONDOMINIUM recorded among the Land Records of HOWARD County, Maryland at Condominium Plats No. 9015 through 9021; and as per Declaration of Condominium recorded in Liber 99999 at folio 999 among the Land Records.

Parking Unit 337 as shown on a plat of condominium subdivision entitled SAMPLE AT HORSESHOE SITE CONDOMINIUM recorded among the Land Records of HOWARD County, Maryland at Condominium Plats No. 9015 through 9021; and as per Declaration of Condominium recorded in Liber 88888 at folio 888 among the Land Records.

BEING the same property conveyed to DANIEL WARD from FAIRFIELD HORSESHOE FARMS, L.P., by Deed dated November 26, 2008, and recorded on January 7, 2022, in Liber 9999, Folio 999.

**Together with** the buildings and improvements thereon erected, made or being; and all and every, the rights, alleys, ways, waters, privileges, appurtenances and advantages thereto belonging, or in anywise appertaining.

**To Have and To Hold** the said tract of ground and premises above described and mentioned, and hereby intended to be conveyed, together with the rights, privileges, appurtenances and advantages thereto belonging or appertaining unto and to the proper use and benefit of the said Chi Nemeth, as sole owner, in fee simple.

**And** the Grantor hereby covenants that he has not done or suffered to be done any act, matter or thing whatsoever, to encumber the property hereby conveyed; that he will warrant Specially the property hereby granted; and that he will execute such further assurances of the same as may be requisite.

**In Witness Whereof**, Grantor has caused this Deed to be properly executed and sealed the day and year first above written.

\_\_\_\_\_  
(SEAL) Daniel WARD

STATE OF MARYLAND  
COUNTY OF HOWARD

} ss

I hereby certify that on this \_\_\_\_\_ day of April, 2021, before me, the subscriber, a Notary Public of the State and County aforesaid, personally appeared Daniel WARD, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged the same for the purposes therein contained, and further acknowledged the foregoing Deed to be his act, and in my presence signed and sealed the same, giving oath under penalties of perjury that the consideration recited herein is correct.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

THIS IS TO CERTIFY that the within Deed was prepared by, or under the supervision of the undersigned, an Attorney duly admitted to practice before the Court of Appeals of Maryland.

\_\_\_\_\_  
Attorney

AFTER RECORDING, PLEASE RETURN TO:

## Agreement as to the Distribution of Proceeds

Settlement Date: **April 30, 2022**

File No. **21-9999**

Re: **99999 Derrell Glen Ct #9999, Sample Town, MD 99999**

The undersigned Owner hereby authorizes and directs **Jones Title LLC** to distribute the proceeds from the captioned settlement as follows:

\_\_\_\_\_ Call me/us at: \_\_\_\_\_ to pick-up check.

\_\_\_\_\_ Please mail check (regular U.S. mail) to: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Please send check via Federal Express to: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Please wire transfer the proceeds (and attached a voided check or fill in  
below:

Account Name: \_\_\_\_\_

Account Number: \_\_\_\_\_

Address on Account: \_\_\_\_\_

Bank Name: \_\_\_\_\_

ABA Routing Number: \_\_\_\_\_

IN THE EVENT THE PROCEEDS ARE TO BE DIVIDED BETWEEN THE  
SELLERS, PLEASE COMPLETE BELOW:

\_\_\_\_\_ % to \_\_\_\_\_

\_\_\_\_\_ % to \_\_\_\_\_

\_\_\_\_\_  
**Daniel Ward**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**LIMITED POWER OF ATTORNEY FOR CORRECTING  
TYPOGRAPHICAL ERRORS**

We, the undersigned, for and in consideration of closing the loan and/or sale transaction involving property described as **99999 Derrell Glen Ct #999, Sample Town, MD 99999**, do hereby appoint **Jones Title LLC** as our attorney-in-fact to correct any TYPOGRAPHICAL ERRORS, to place our initials on documents where changes are made and/or to sign our names to and acknowledge any modification or other documents correcting the typographical error. In the event this procedure is utilized, the party (ies) involved shall receive a corrected copy of the changed document.

This power of attorney shall be irrevocable until the loan, if any, is satisfied and shall survive the disability of the undersigned.

AS WITNESS our execution hereof this \_\_\_\_ day of **April, 2022**.

**SELLER:**

**PURCHASER/BORROWER:**

\_\_\_\_\_  
**Daniel Ward**

\_\_\_\_\_  
**Chick Nemeth**

STATE OF MARYLAND

:

: to-wit

COUNTY OF HOWARD

:

Subscribed and sworn to before me this \_\_\_\_ day of **April, 2022**

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

## COMPLIANCE AGREEMENT

RE: Sale/Purchase

FILE NO.: 21-9999

SETTLEMENT DATE: April 30, 2022

PROPERTY: 99999 Derrell Glen Ct #999, Sample Town, MD

20874 SETTLEMENT AGENT: JonesTitle LLC

The undersigned agree, upon request of Settlement Agent or persons acting on behalf of Settlement Agent, to cooperate fully in correcting or offsetting any errors made in the settlement of the captioned transaction and, for that purpose, further agree:

- to execute, acknowledge, deliver or record any such document, pay such funds that are payoff shortages, unpaid HOA/Condo dues, insurance premiums, real estate tax payments/shortages and take any such other action as Settlement Agent may reasonably deem necessary or desirable to ensure the proper conveyances of title and security interests, the proper collection and disbursement of funds, and the proper fulfillment of any other obligation provided for under the terms of the contracts, loan commitments and other agreements applicable to this transaction.
- to comply with any such requests within 14 calendar days from the Settlement Date as specified by Settlement Agent.

Failure to comply with such requests may constitute default, and Settlement Agent may pursue its available remedies to compel a party in default to fulfill his, her or its obligations.

This agreement shall survive settlement.

SELLER:

BUYER:

\_\_\_\_\_  
Daniel Ward

\_\_\_\_\_  
Chick Nemeth

STATE OF MARYLAND                    )  
COUNTY OF HOWARD                )

Subscribed and sworn to before me in the jurisdiction aforesaid on April 30, 2022 by Chick Nemeth, who is personally know to me or who has produced \_\_\_\_\_ as identification.

[SEAL]

\_\_\_\_\_  
Notary Public  
My commission expires \_\_\_\_\_

STATE OF MARYLAND                    )  
COUNTY OF HOWARD                )

Subscribed and sworn to before me in the jurisdiction aforesaid on April 30, 2022 by Daniel Ward who is personally know to me or who has produced \_\_\_\_\_ as identification.

[SEAL]

\_\_\_\_\_  
Notary Public  
My commission expires \_\_\_\_\_

# NON-FOREIGN AFFIDAVIT

(INDIVIDUAL)

STATE OF MARYLAND

:

: ss

COUNTY OF HOWARD

:

Section 1445 of the Internal Revenue code provides that a transferee (buyer) of a U.S. real property interest must withhold tax if the transferor (seller) is a foreign person. To inform the transferee (buyer) that the withholding of tax is not required upon disposition of a U.S. real property interest by me, I, **DANIEL WARD** hereby certify the following:

1. I am not a non-resident alien for the purposes of U.S. Income taxation;
2. My U.S. taxpayer identification number (Social Security Number) is;  
and  
\_\_\_\_\_
3. My new home address is:  
\_\_\_\_\_  
\_\_\_\_\_

I understand that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement I have made here could be punished by fine, imprisonment, or both.

Under penalties of perjury, I declare that I have examined this certification and, to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_(Seal)  
**Daniel Ward**

Date: \_\_\_\_\_

SWORN TO AND SUBSCRIBED before me, the undersigned, a Notary Public for the jurisdiction aforesaid, on \_\_\_\_\_.

\_\_\_\_\_  
Notary Public  
My commission expires \_\_\_\_\_