

Massachusetts Department of Revenue

Transferor's Certification

(This form must be submitted electronically with Form NRW. Do not mail this form to DOR)

Once the Transferor has signed and returned the Transferor's Certification, the Withholding Agent must attach a Transferor's Certification for each Transferor when submitting Form NRW, Nonresident Real Estate Withholding, and any withholding payment within 10 days of Closing or as otherwise allowed by 830 CMR 62B.2.4(6)-(7). See instructions.

Part 1. Transferor				
First name	Middle initial	Last name	SSN or ITIN	
Business name			FEIN	
Street address	City/town	State	Zip	
Email address	Phone number			
Transferor entity type:				
O Individual O Trust and estate O Part	tnership O S-Corp O Corporation O	Other		
Part 2. Property Being	Sold			
Street address	City/town	State	Zip	
Gross sales price	Transferor's percentage of gross sales price		Date of closing (mm/dd/yyyy)	

Part 3. Exemption and Reductions

If applicable, check the box that reflects the reason for your request of a full or partial exemption from, or reduction of, the income tax withholding requirement.

Section 1: Certifications which fully exempt the sale from withholding (see instructions).

Determine whether you qualify for a full withholding exemption. Fill in the oval that applies to the Transferor of the property being sold or transferred. The Transferor is (fill in one only):

- O A full-year Massachusetts resident. If this exemption is claimed, the Transferor represents that they will continue to be a resident, as defined in MGL ch 62, § 1(f), after closing.
- O A pass-through entity.
- O A publicly traded partnership.
- O An estate of a resident decedent or a resident trust as described in MGL ch 62, § 10(c).
- O A corporation with a continuing Massachusetts business presence or a member of a combined group where one member of such group has a continuing Massachusetts business presence. If this exemption is claimed, the Transferor corporation represents that: (a) the corporation or a member of its combined group is subject to a requirement to report the transfer on a Massachusetts tax return for the current year, and that it or that member will so report the transfer, and (b) the corporation is not selling or transferring all or substantially all of the corporation's assets situated in Massachusetts such that, under MGL ch 62c, § 51, it would be required to seek a waiver or notify the Commissioner and pay the taxes due on the transfer on or before the date of sale or transfer.
- O An organization qualified under Code § 501 and exempt from tax in Massachusetts. This exemption does not apply where the transfer results in unrelated business taxable income, as defined under Code § 512, to the Transferor.
- \odot An insurance company that is subject to the provisions of MGL ch 63, §§ 20 through 26.
- O The United States Government, the Commonwealth or any political subdivision thereof, or their respective agencies.
- The Federal National Mortgage Association.
- The Federal Home Loan Mortgage Corporation.
- The Government National Mortgage Association.
- O A private mortgage insurance company.
- O A financial institution, as defined in MGL ch 63, § 1, that maintains a place of business in Massachusetts.
- O A real estate investment trust under Code §§ 856 through 859, provided that the proceeds from the trust's sale of real estate are distributed to the trust's shareholders in the form of dividends derived from the sale of real estate.

If you filled in one of the boxes in Section 1, withholding is not required. Do not complete Sections 2 and 3. Do not complete Part 4. Go to Part 5, complete the declaration statement, and sign.

Section 2: Certifications that may reduce withholding (see instructions).

Determine whether you qualify for a full or partial withholding exemption. Fill in the oval that applies to the property being sold or transferred.

- O The Transferor's withholding amount is greater than the amount by which the sales price exceeds the debt secured by a mortgage or other lien on the property and paid at the closing.
- O The sales price does not exceed the Transferor's debt secured by the property held by a mortgagee or lien holder on a foreclosure sale.
- The Transferor's withholding amount is greater than the amount by which the sales price exceeds Transferor's debt secured by the property and held by a
 mortgagee or lien holder on a foreclosure sale.



- O The mortgagor conveys the mortgaged property to a mortgagee in lieu of foreclosure and with no additional consideration.
- O The property is being compulsorily or involuntarily converted, and the Transferor intends to acquire property that is similar or related in service or use to qualify for nonrecognition of gain for Massachusetts income tax purposes under Code § 1033.
- O The transfer is made by a mortgagee or assignee or debt holder, where all the proceeds are directly given to the mortgagee or lien holder.
- O The real estate property being transferred is only partly located in Massachusetts.

Section 3: Full or partial exemption based on nonrecognition of gain (see instructions).

Determine whether you qualify for a full or partial withholding exemption. Fill in the oval that applies to the property being sold or transferred.

- O The property qualifies as the Transferor's principal residence under Code § 121.
- O The transfer is between spouses or incident to divorce as defined under Code § 1041.
- O The transfer is to a corporation controlled by a Transferor as defined under Code § 351.
- O The transfer qualifies as a tax-free reorganization as defined under Code § 368.
- O The Transferor will be deferring all or part of the gain under Code § 1031 using a qualified intermediary. If this exemption is claimed, the Transferor consents to personal jurisdiction in Massachusetts for the determination and collection of taxes and related interest, penalties, and fees that will be due when the gain is realized.
- O The transfer is pursuant to an installment sale and the Transferor will receive less than the full purchase price at the time of settlement. If this exemption

Must be completed by the Transferor and retained by the Withholding Agent. Please fill out as applicable Note: Select whether the withholding amount will be beased on the gross sales price or you are electing alternative withholding based on estimated gain. Fill in the oval below if electing alternative withholding and complete Part 4, Section 2. Otherwise, you must complete Part 4, Section 1. Section 1: Withholding calculation (see instructions). 1 Transferor's profition of total gross sales price 2 Transferor's full or partial withholding exemption amount 2 Transferor's profition of the gross sales price subject to withholding. 4 Transferor's portion of the gross sales price subject to withholding. 5 Total amount that must be withheld from this Transferor. 5 Section 2: Alternative withholding calculation (see instructions). 5 By filling in this oval and the section below, the Transferor is electing to use the alternative withholding calculation 0 1 Transferor's portion of total gross sales price 1 Transferor's estimated cost basis. 2 Transferor's estimated cost basis. 3 Transferor's selling expenses (do not include expenses included in cost basis). 3 Transferor's full or partial withholding exemption amount based on nonrecognition of income 5 Transferor's tax rate 7 Transferor's tax rate 8 Total amount that must be withheld from this Transferor. 8 Total amount that must be withheld from this Transferor. 9 Transferor's tax rate 10 Transferor's tax rate 11 Transferor's tax rate 12 Transferor's tax rate 13 Transferor's tax rate 14 Transferor's tax rate 15 Transferor's testimated net gain subject to withholding 16 Transferor's tax rate 17 Transferor's tax rate 18 Total amount that must be withheld from this Transferor. 18 Total amount that must be withheld from this Transferor. 19 Signature of Transferor or appropriate officer 10 Deterministics of perjury, I hereby certify that the information provided above is, to the best of my knowledge, true and correct and that any false statem could be punishable by law.	is claimed, the Transferor consents to personal jurisdiction in Massa and fees that will be due when the gain is realized.	chusetts for the determination and collection of	taxes and related interest, penalties,
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