

CERTIFICATION OF EXEMPTION FROM WITHHOLDING UPON DISPOSITION OF WEST VIRGINIA REAL ESTATE AFFIDAVIT OF RESIDENCE OR PRINCIPAL RESIDENCE

Based on the certification below, Transferor claims exemption from the tax withholding requirements of §11-21-71b of the West Virginia Code. Section 11-21-71b 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 and associated tangible personal property is presented for recordation. The requirements do not apply when a transferor provides a certification of West Virginia residence or certification that the transferred property is the transferor's principal residence.

TRANSFEROR INFORMATION

REASONS FOR EXEMPTION
<input type="checkbox"/> 1. Transferor is a resident of the State of West Virginia. <input type="checkbox"/> 2. Transferor is a resident entity as defined in §11-21-71b of the West Virginia Code. <input type="checkbox"/> 3. Although I am no longer a resident of the State of West Virginia, the property is my principal residence as defined in IRC §121. <input type="checkbox"/> 4. Although I am no longer a resident of the State of WV, the property was my principal residence and was purchased by my employer due to relocation for resale. <input type="checkbox"/> 5. Although I am no longer a resident of the State of WV, the property was my principal residence and was purchased through a relocation management company (RMC) for resale.

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.

INDIVIDUAL TRANSFERORS	
_____ Witness	_____ Name
	_____ Signature

ENTITY TRANSFERORS	
_____ Witness	_____ Name of entity
	_____ By
	_____ Name
	_____ Title

NOTE: THE TRANSFEROR/SELLER MUST RETAIN A SIGNED ORIGINAL AFFIDAVIT IN THEIR FILES. THIS AFFIDAVIT MAY BE EXAMINED BY THE WEST VIRGINIA STATE TAX COMMISSIONER.