

• ATTACH CHECK OR MONEY ORDER AND FILE WITH THE CLERK OF THE CIRCUIT COURT •

1. Description and address of property transferred (include property account ID number)		7. Transferor/Seller is: <input type="checkbox"/> An individual or a Revocable Living Trust <input type="checkbox"/> A Corporation <input type="checkbox"/> A Trust or Estate <input type="checkbox"/> Business Trust <input type="checkbox"/> A Partnership <input type="checkbox"/> An S Corporation <input type="checkbox"/> A Limited Liability Company	
2. Date of transfer	3. Check box if the transferor/seller is reporting gain under the Installment method <input type="checkbox"/>	8. Computation of Total Payment and Tax to be Withheld (See Instructions)	
4. Transferor/Seller's Identification no. (SSN or FEIN) (Enter only one number)	5. Spouse's SSN	a. Total sales price \$ _____ b. Less selling expenses _____ c. Net sales price _____ d. Less debts secured by mortgages or other liens on the property _____ e. Total payment _____ f. Transferor/seller's ownership percentage _____ g. Transferor/seller's share of total payment _____ h. Enter h(1) or h(2) whichever applies (1) If a business entity - 8.25% (2) If an individual - 7.50%	
6. Transferor/Seller's name (Enter only one name, unless husband and wife filing a joint return. If more than one transferor/seller, use separate forms for each)		i. Maryland Income Tax withheld (Multiply Line g by Line h) (If certificate of partial exemption granted, enter amount from Line 3 of the Form MW506E)	
Street address		<input style="width: 100px; height: 20px;" type="text"/>	
City, state, and ZIP code			
Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the transferor/seller, the declaration is based on all information to which the preparer has any knowledge.			
Signature _____		Date _____	

COM/RAD-308 (Rev. 06/08)

Copy A - For Comptroller of Maryland, Revenue Administration Division. (File with Clerk of the Circuit Court)

**INSTRUCTIONS FOR RETURN OF INCOME TAX WITHHOLDING FOR
NONRESIDENT SALE OF REAL PROPERTY (FORM MW506NRS)**

THERE ARE FOUR COPIES OF FORM MW506NRS.

General Instructions

Purpose of Form

Form MW506NRS is designed to assure the regular and timely collection of Maryland income tax due from nonresident sellers of real property located within the State. This form is used to determine the amount of income tax withholding due on the sale of property and provide for its collection at the time of the sale or transfer.

Who must file Form MW506NRS

If the transferor/seller is a nonresident individual or nonresident entity, and is transferring an interest in real property located within the State of Maryland, unless the transaction is otherwise exempt from the income tax withholding requirement, the person responsible for closing must file Form MW506NRS with the deed or other instrument of transfer that will be filed with the Clerk of the Circuit Court for recordation. If there are multiple transferors/sellers, a separate form must be completed for each nonresident individual or nonresident entity subject to the withholding requirements. The separate form requirement does not apply to a husband and wife filing a joint Maryland income tax return.

A "nonresident entity" is defined to mean an entity that: (1) is not formed under the laws of Maryland more than 90 days before the date of sale of the property, and (2) is not qualified by or registered with the Department of Assessments and Taxation to do business in Maryland more than 90 days before the date of sale of the property.

When to file Form MW506NRS

Unless the transaction is otherwise exempt from the income tax withholding requirement, the person responsible for closing must include with the deed or other instrument of transfer, a Form MW506NRS for each nonresident transferor/seller, when the deed or other instrument of transfer is presented to the Clerk of the Circuit Court for recordation.
(Rev. 06-08)

What to file

Copies A and B of each Form MW506NRS must be filed with the deed or other instrument of transfer when presented to the Clerk of the Circuit Court for recordation. A separate check or money order in the aggregate amount of the tax due for each nonresident transferor/seller with regard to a sale or transfer of real property must be paid to the Clerk.

Give Copy C to the transferor/seller at closing. The issuer retains Copy D.

Specific Instructions

Line 1. Enter the street address for the property as listed with the State Department of Assessments and Taxation (SDAT). If the property does not have a street address, provide such descriptive information as is used by SDAT to identify the property. Also include the SDAT property account ID number for the parcel being transferred. If the property is made up of more than one parcel and has more than one account number, include all applicable account numbers.

Line 2. Enter the date of transfer. The date of transfer is the effective date of the deed as defined in §3-201 of the Real Property Article, Annotated Code of Maryland. The effective date is the later of: (1) the date of the last acknowledgement; or (2) the date stated in the deed.

Line 3. Check the box if the transferor/seller is reporting the gain under the installment method.

Lines 4, 5 and 6. Unless transferors/sellers are husband and wife and filing a joint Maryland income tax return, a separate Form MW506NRS must be completed for each transferor/seller that is entitled to receive any part of the proceeds of the transfer. Enter the tax identification number or social security number for the nonresident transferor/seller and the social security number for the spouse, if applicable. (Do NOT enter the tax identification number on Copy B of Form MW506NRS.) Enter the name (or names, if husband and wife filing a joint return) of the

transferor/seller and the transferor/seller's address. Do not enter the street address of the property being transferred.

Line 7. Check the appropriate box for the transferor/seller.

Line 8. If a Certificate of Partial Exemption is issued by the Comptroller, do not complete lines 8a through 8h. Instead, enter the amount from Line 3 of the Form MW506E on Line 8i.

Complete this section to determine the total payment allocable to the transferor/seller that is subject to the income tax withholding requirements and the amount of tax required to be withheld. The total payment is computed by deducting from the total sales price (including the fair market value of any property or other nonmonetary consideration paid to or otherwise transferred to the transferor/seller) the amount of any mortgages or other liens, the commission payable on account of the sale, and any other expenses due from the seller in connection with the sale.

Line f. If there are multiple owners, enter the percentage of ownership of the transferor/seller for whom this form is being filed.

Line g. Multiply line e by line f to determine the transferor/seller's share of the total payment.

Line h. Enter the applicable rate for the transferor/seller.

Payment of Tax

Make check or money order payable to the Clerk of the Circuit Court for the county or Baltimore City in which the deed or other instrument of transfer will be presented for recordation.

Signature

Copy A of this return must be verified and signed by the individual transferor/seller, an authorized person or officer of a business entity, or the person responsible for closing.

**Return of Income Tax Withholding for
Nonresident Sale of Real Property**
Comptroller of Maryland
Revenue Administration Division
Annapolis, Maryland 21411-0001

2009

• ATTACH CHECK OR MONEY ORDER AND FILE WITH THE CLERK OF THE CIRCUIT COURT •

1. Description and address of property transferred (include property account ID number)		7. Transferor/Seller is: <input type="checkbox"/> An individual or a Revocable Living Trust <input type="checkbox"/> A Corporation <input type="checkbox"/> A Trust or Estate <input type="checkbox"/> Business Trust <input type="checkbox"/> A Partnership <input type="checkbox"/> An S Corporation <input type="checkbox"/> A Limited Liability Company	
2. Date of transfer	3. Check box if the transferor/seller is reporting gain under the Installment method <input type="checkbox"/>	8. Computation of Total Payment and Tax to be Withheld (See Instructions)	
4. Transferor/Seller's Identification no. (SSN or FEIN) (Enter only one number)	5. Spouse's SSN	a. Total sales price \$ _____ b. Less selling expenses _____ c. Net sales price _____ d. Less debts secured by mortgages or other liens on the property _____ e. Total payment _____ f. Transferor/seller's ownership percentage _____ g. Transferor/seller's share of total payment _____ h. Enter h(1) or h(2) whichever applies (1) If a business entity - 8.25% (2) If an individual - 7.50%	
6. Transferor/Seller's name (Enter only one name, unless husband and wife filing a joint return. If more than one transferor/seller, use separate forms for each)		i. Maryland Income Tax withheld (Multiply Line g by Line h) (If certificate of partial exemption granted, enter amount from Line 3 of the Form MW506E)	
Street address		<input type="text"/>	
City, state, and ZIP code			

COM/RAD-308 (Rev. 06/08)

Copy B - For Clerk of the Court

**INSTRUCTIONS FOR RETURN OF INCOME TAX WITHHOLDING FOR
NONRESIDENT SALE OF REAL PROPERTY (FORM MW506NRS)**

THERE ARE FOUR COPIES OF FORM MW506NRS.

General Instructions

Purpose of Form

Form MW506NRS is designed to assure the regular and timely collection of Maryland income tax due from nonresident sellers of real property located within the State. This form is used to determine the amount of income tax withholding due on the sale of property and provide for its collection at the time of the sale or transfer.

What to file

A copy of each Copy A will be filed with Form MW508NRS on or before the 21st day of the month following the month in which the Form MW506NRS is filed with the Clerk of the Circuit Court. The Clerk of the Circuit Court shall remit the forms to the Comptroller of Maryland in accordance with the instructions for Form MW508NRS.

**Return of Income Tax Withholding for
Nonresident Sale of Real Property**
Comptroller of Maryland
Revenue Administration Division
Annapolis, Maryland 21411-0001

2009

• TRANSFERS OR/SELLERS COPY •

1. Description and address of property transferred (include property account ID number)		7. Transferor/Seller is: <input type="checkbox"/> An individual or a Revocable Living Trust <input type="checkbox"/> A Corporation <input type="checkbox"/> A Trust or Estate <input type="checkbox"/> Business Trust <input type="checkbox"/> A Partnership <input type="checkbox"/> An S Corporation <input type="checkbox"/> A Limited Liability Company	
2. Date of transfer	3. Check box if the transferor/seller is reporting gain under the Installment method <input type="checkbox"/>	8. Computation of Total Payment and Tax to be Withheld (See Instructions)	
4. Transferor/Seller's Identification no. (SSN or FEIN) (Enter only one number)	5. Spouse's SSN	a. Total sales price \$ _____ b. Less selling expenses _____ c. Net sales price _____ d. Less debts secured by mortgages or other liens on the property _____ e. Total payment _____ f. Transferor/seller's ownership percentage _____ g. Transferor/seller's share of total payment _____ h. Enter h(1) or h(2) whichever applies (1) If a business entity - 8.25% (2) If an individual - 7.50%	
6. Transferor/Seller's name (Enter only one name, unless husband and wife filing a joint return. If more than one transferor/seller, use separate forms for each)		i. Maryland Income Tax withheld (Multiply Line g by Line h) (If certificate of partial exemption granted, enter amount from Line 3 of the Form MW506E)	
Street address		<input style="width: 100%; height: 20px;" type="text"/>	
City, state, and ZIP code			

COM/RAD-308 (Rev. 06/08)

Copy C - For Transferor/Seller (Records Copy).

**INSTRUCTIONS FOR RETURN OF INCOME TAX WITHHOLDING FOR
NONRESIDENT SALE OF REAL PROPERTY (FORM MW506NRS)**

THERE ARE FOUR COPIES OF FORM MW506NRS.

General Instructions

Purpose of Form

Form MW506NRS is designed to assure the regular and timely collection of Maryland income tax due from nonresident sellers of real property located within the State. This form is used to determine the amount of income tax withholding due on the sale of property and provide for its collection at the time of the sale or transfer.

Who must file

A nonresident individual or nonresident entity that sells real property located in Maryland must file a Maryland income tax return. The appropriate income tax return must be filed for the year in which the transfer of the real property occurred. The due date for each income tax return type can be found in the instructions to the specific income tax return.

What to file

The nonresident individual or nonresident entity must file the appropriate Maryland income tax return for the year in which the transfer of the property occurred. Do NOT submit Copy C of the Form MW506NRS with the return filed with the Comptroller of Maryland. See the specific instructions for the tax return being filed.

Specific Instructions for Transferor/Seller

How to claim the tax withheld

The manner in which the income tax withheld is claimed by the nonresident individual or nonresident entity depends on the type of Maryland income tax return you are required to file. Follow the specific instructions below. Claiming the income tax withheld on a line other than as described below may result in the withholding being denied.

Individuals and Revocable Living Trusts

Nonresident individuals are required to file a Nonresident Maryland Income Tax Return (Form 505). The income tax withheld and reported on Line 8 of the Form MW506NRS must be claimed as an estimated income tax payment.

C Corporations

C Corporations are required to file a Maryland Corporation Income Tax Return (Form 500). The income tax withheld and reported on Line 8 of the Form MW506NRS must be claimed as an estimated income tax payment.

S Corporations, Partnerships and Limited Liability Companies and Business Trusts

S corporations, partnerships and limited liability companies and business trusts that elect to be treated as pass-through entities must file a Maryland Pass-through Entity Income Tax Return (Form 510). The income tax withheld and reported on Line 8 of the Form MW506NRS must be claimed as an estimated income tax payment.

This tax, and any other tax paid with the Form 510 must be allocated to the nonresident shareholders, partners or members and reported on a modified federal Schedule K-1 or Maryland statement. All tax allocated to a nonresident shareholder, partner or member must be claimed as a nonresident tax paid by S corporations, or other unincorporated business entities.

Trusts and Estates

Trustees of trusts and personal representatives of estates are required to file a Maryland Fiduciary Income Tax Return (Form 504). The income tax withheld and reported on Line 8 of the Form MW506NRS must be claimed as an estimated tax payment.

**Return of Income Tax Withholding for
Nonresident Sale of Real Property**
Comptroller of Maryland
Revenue Administration Division
Annapolis, Maryland 21411-0001

2009

• RETAIN WITH SETTLEMENT FILE •

1. Description and address of property transferred <i>(include property account ID number)</i>		7. Transferor/Seller is: <table style="width:100%; border: none;"> <tr> <td><input type="checkbox"/> An individual or a Revocable Living Trust</td> <td><input type="checkbox"/> Business Trust</td> </tr> <tr> <td><input type="checkbox"/> A Corporation</td> <td><input type="checkbox"/> A Partnership</td> </tr> <tr> <td><input type="checkbox"/> A Trust or Estate</td> <td><input type="checkbox"/> An S Corporation</td> </tr> <tr> <td></td> <td><input type="checkbox"/> A Limited Liability Company</td> </tr> </table>		<input type="checkbox"/> An individual or a Revocable Living Trust	<input type="checkbox"/> Business Trust	<input type="checkbox"/> A Corporation	<input type="checkbox"/> A Partnership	<input type="checkbox"/> A Trust or Estate	<input type="checkbox"/> An S Corporation		<input type="checkbox"/> A Limited Liability Company
<input type="checkbox"/> An individual or a Revocable Living Trust	<input type="checkbox"/> Business Trust										
<input type="checkbox"/> A Corporation	<input type="checkbox"/> A Partnership										
<input type="checkbox"/> A Trust or Estate	<input type="checkbox"/> An S Corporation										
	<input type="checkbox"/> A Limited Liability Company										
2. Date of transfer	3. Check box if the transferor/seller is reporting gain under the Installment method <input type="checkbox"/>	8. Computation of Total Payment and Tax to be Withheld (See Instructions)									
4. Transferor/Seller's Identification no. (SSN or FEIN) <i>(Enter only one number)</i>	5. Spouse's SSN	a. Total sales price \$ _____ b. Less selling expenses _____ c. Net sales price _____ d. Less debts secured by mortgages or other liens on the property _____ e. Total payment _____ f. Transferor/seller's ownership percentage _____ g. Transferor/seller's share of total payment _____ h. Enter h(1) or h(2) whichever applies <table style="width:100%; border: none; margin-top: 5px;"> <tr> <td style="width: 70%;">(1) If a business entity - 8.25%</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td style="border-bottom: 1px solid black; width: 30%;"></td> </tr> <tr> <td>(2) If an individual - 7.50%</td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>		(1) If a business entity - 8.25%	}		(2) If an individual - 7.50%				
(1) If a business entity - 8.25%	}										
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6. Transferor/Seller's name <i>(Enter only one name, unless husband and wife filing a joint return. If more than one transferor/seller, use separate forms for each)</i>		i. Maryland Income Tax withheld (Multiply Line g by Line h) (If certificate of partial exemption granted, enter amount from Line 3 of the Form MW506E) <table style="width:100%; border: none; margin-top: 5px;"> <tr> <td style="border: 1px solid black; width: 80%;"></td> <td style="width: 20%; text-align: center;">\$</td> </tr> </table>			\$						
	\$										
Street address		City, state, and ZIP code									

COM/RAD-308 (Rev. 06/08)

Copy D - For Issuer

**INSTRUCTIONS FOR RETURN OF INCOME TAX WITHHOLDING FOR
NONRESIDENT SALE OF REAL PROPERTY (FORM MW506NRS)**

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General Instructions

Purpose of Form

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When to file Form MW506NRS

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What to file

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Give Copy C to the transferor/seller at closing. The issuer retains Copy D.

Specific Instructions

Line 1. Enter the street address for the property as listed with the State Department of Assessments and Taxation (SDAT). If the property does not have a street address, provide such descriptive information as is used by SDAT to identify the property. Also include the SDAT property account ID number for the parcel being transferred. If the property is made up of more than one parcel and has more than one account number, include all applicable account numbers.

Line 2. Enter the date of transfer. The date of transfer is the effective date of the deed as defined in §3-201 of the Real Property Article, Annotated Code of Maryland. The effective date is the later of: (1) the date of the last acknowledgement; or (2) the date stated in the deed.

Line 3. Check the box if the transferor/seller is reporting the gain under the installment method.

Lines 4, 5 and 6. Unless transferors/sellers are husband and wife and filing a joint Maryland income tax return, a separate Form MW506NRS must be completed for each transferor/seller that is entitled to receive any part of the proceeds of the transfer. Enter the tax identification number or social security number for the nonresident transferor/seller and the social security number for the

spouse, if applicable. (Do NOT enter the tax identification number on Copy B of Form MW506NRS.) Enter the name (or names, if husband and wife filing a joint return) of the transferor/seller and the transferor/seller's address. Do not enter the street address of the property being transferred.

Line 7. Check the appropriate box for the transferor/seller.

Line 8. If a Certificate of Partial Exemption is issued by the Comptroller, do not complete lines 8a through 8h. Instead, enter the amount from Line 3 of the Form MW506E on Line 8i.

Complete this section to determine the total payment allocable to the transferor/seller that is subject to the income tax withholding requirements and the amount of tax required to be withheld. The total payment is computed by deducting from the total sales price (including the fair market value of any property or other nonmonetary consideration paid to or otherwise transferred to the transferor/seller) the amount of any mortgages or other liens, the commission payable on account of the sale, and any other expenses due from the seller in connection with the sale.

Line f. If there are multiple owners, enter the percentage of ownership of the transferor/seller for whom this form is being filed.

Line g. Multiply line e by line f to determine the transferor/seller's share of the total payment.

Line h. Enter the applicable rate for the transferor/seller.

Payment of Tax

Make check or money order payable to the Clerk of the Circuit Court for the county or Baltimore City in which the deed or other instrument of transfer will be presented for recordation.