

**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
<div style="display: flex; flex-direction: column; gap: 5px;"> <div style="display: flex; align-items: flex-start;"> <div style="border: 1px dashed red; padding: 2px; margin-right: 5px;"> <input type="checkbox"/> </div> <div>1. Transferor is a resident of the State of West Virginia.</div> </div> <div style="display: flex; align-items: flex-start;"> <div style="border: 1px dashed red; padding: 2px; margin-right: 5px;"> <input type="checkbox"/> </div> <div>2. Transferor is a resident entity as defined in §11-21-71b of the West Virginia Code.</div> </div> <div style="display: flex; align-items: flex-start;"> <div style="border: 1px dashed red; padding: 2px; margin-right: 5px;"> <input type="checkbox"/> </div> <div>3. Although I am no longer a resident of the State of West Virginia, the property is my principal residence as defined in Internal Revenue Code §121.</div> </div> <div style="display: flex; align-items: flex-start;"> <div style="border: 1px dashed red; padding: 2px; margin-right: 5px;"> <input type="checkbox"/> </div> <div>4. Although I am no longer a resident of the State of West Virginia, the property was my principal residence and was purchased by my employer due to relocation for resale.</div> </div> <div style="display: flex; align-items: flex-start;"> <div style="border: 1px dashed red; padding: 2px; margin-right: 5px;"> <input type="checkbox"/> </div> <div>5. Although I am no longer a resident of the State of West Virginia, the property was my principal residence and was purchased through a relocation management company (RMC) for resale.</div> </div> </div>

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.