



**Government of the
District of Columbia**
Office of Tax
and Revenue
Recorder of Deeds
1101 4th Street, SW
Washington, DC 20024
Phone (202)727-5374

Documentation Required for Claiming Exemption from Recordation and/or Transfer Taxes

The Recorder of Deeds Office cannot provide legal advice or assist in completing any forms. We can only provide the recording requirements for a particular document. We strongly recommend contacting a legal advisor for assistance in preparing your deed or other documents.

Please be advised that all documents, tax forms and affidavits indicated are to be notarized, acknowledged and must be reviewed by you for compliance before submission to the Recorder of Deeds staff.

To claim a tax exemption for a deed, the following documents must be provided at the time the deed is submitted for recording:

- 1. Parent(s)/Child(ren) Gifts:**
A newly Drafted Deed, Form FP 7/C, Parent and Child Affidavit
- 2. Grandparent(s)/Grandchild(ren) Gifts:**
A newly Drafted Deed, Form FP7/C, Grandparent and Grandchild Affidavit
- 3. Deeds between spouses (no consideration):**
A newly Drafted Deed, Form FP7/C, Spousal Affidavit
- 4. Deeds pursuant to a Decree of Divorce or of Separate Maintenance:**
A newly Drafted Deed, Form FP7/C, Decree of Divorce or Separate Maintenance, and Separation Agreement
- 5. Domestic Partner Gifts:**
A newly Drafted Deed, Form FP7/C, Domestic Partnership Affidavit
- 6. Deeds of Personal Representatives of Decedent dying on or after January 1, 1981 (for no additional consideration):**
A newly Drafted Deed, Form FP7/C, copy of filed Letters of Administration, copy of the filed Petition for Probate
- 7. Intestate Decedent (Decedent dying without a Will prior to January 1, 1981):**
A newly Drafted Deed, Form FP7/C, copy of Death Certificate, copy(ies) of any other supporting documentation regarding heirship
- 8. Testate Decedent (Decedent dying with a Will prior to January 1, 1981):**
A newly Drafted Deed Form FP7/C, copy of Death Certificate, copy of Will stamped by Probate Office
- 9. Surviving Tenant by the Entirety/Joint Tenant(s):**
A newly Drafted Deed, Form FP7/C, copy of Death Certificate of deceased tenant, recorded copy of prior Deed
- 10. Revocable Trust:**
A newly Drafted Deed, Form FP7/C, copy of complete Revocable Trust or Certification of Trust
- 11. Lower Income Homeownership Program:**
A newly Drafted Deed, Form FP7/C, Form ROD 9 (application of lower income/shared equity homeownership exemption), copy of Settlement Statement, copy of Sales Contract, Income Verification-Evidence of income includes, but is not limited to:

Current paystubs	Employment letters
Retirement Allotment	Social Security Statements
Unemployment Compensation	IRS Form W-2s, 1099s,
IRS Form 1040, Income Tax	Wage and Tax Statements
Returns (most recently filed)	



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12. Non-Profit Organization:

To claim transfer tax exemption, the Grantor must submit the following documents:

A newly Drafted Deed, Form FP7/C, Copy of the letter from the Standards and Exemption Unit of the Real Property Tax Administration showing the exempt status of real property in the name of grantor

To claim recordation tax exemption, the Grantee must submit the following documents: A

newly Drafted Deed, Form FP7/C, copy of electronically submitted Form FP-300(application for exemption from real property tax) with confirmation page, and completed Form ROD 38

13. Deed that Corrects, Confirms, Modifies or Supplements a Previously Recorded Document: A

newly Drafted Confirmatory Deed, Form FP7/C, Copy of previously recorded document

14. Residential Deed of Trust (Class 1, 5 or fewer units)

Deed of Trust, Form FP7/C, Class 1 Security Affidavit

15. Purchase Money Mortgage or Purchase Money Deed of Trust

(recorded simultaneously with the deed)

D.C. Code § 42-1103(b-1)(2) requires that any purchase money mortgage or purchase money deed of trust submitted for recordation recite on the face of the document whether it is a purchase money mortgage or a purchase money deed of trust. The law further requires that the purchase money mortgage or purchase money deed of trust clearly state on its face the amount of purchase money that it secures.

Purchase Money Mortgage or Purchase Money Deed of Trust, Form FP7/C

16. Conversion of an Entity to another form of Entity (e.g., a partnership to a limited liability company)

A newly Drafted Confirmatory Deed, Form FP7/C, Copy of the Statement or Plan of Conversion filed with DLCP, Certification of Conversion issued by DLCP, Form ROD 37 Affidavit of Transfer Pursuant to Entity Conversion

17. Re-Recordings

When Re-Recording Deed(s), Deeds of Trust, Modifications, Amendments you need:

Re-recording Certification Form(s) (Form ROD 24)

A newly drafted Form FP7/C, Original Recorded Document with the recording stamps or a Certified True Copy (originated from this office) **with corrections**, and a copy of the Recorded Document (to attach to the Form FP7/C) **as originally recorded without corrections**.

18. All Other Types of Re-Recordings (not referenced above)

Re-Recording Certification Form(s) (Form ROD 24)

Original Recorded Document with the recording stamps or a Certified True Copy (originated from this office) **with corrections**, and a copy of the Recorded Document (for this office to review, not needed for an electronic recording)

19. Deed pursuant to Transfer on Death Deed:

A newly drafted Confirmatory deed with recitals as to the recording information of the Transfer on Death Deed; Form FP7/C; Copy of the death certificate of the grantor under Transfer on Death Deed; Copy of the recorded Transfer on Death Deed.

Other Exemptions

Other exemptions not listed herein must be documented based upon the requirements of the specific exemption claimed and the type of filing being made

Please be advised that all documents, tax forms and affidavits indicated are to be notarized, acknowledged and must be reviewed by you for compliance before submission to the audit and/or the examination staff.

See ROD 7 and ROD 8 in the Recorder of Deeds Forms Center for the list of exemptions.