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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 audit and/or the examination staff.

The following documents must be submitted at the time of filing:

- 1. Parent(s)/Child(ren):**
A newly Drafted Deed, Form FP 7/C, Parental Affidavit
- 2. GrandParent(s)/Grandchild(ren):**
A newly Drafted Deed, Form FP7/C, GrandParent and GrandChild Affidavit
- 3. Spouse(s):**
A newly Drafted Deed, Form FP7/C, Spousal Affidavit
- 4. Deeds pursuant to a Divorce or of Separate Maintenance:**
A newly Drafted Deed, Form FP7/C, Divorce Decree and/or Separation Agreement
- 5. Domestic Partners:**
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 (person dies 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 (person dies 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, recorded copy of prior Deed
- 10. Revocable Trust:**
A newly Drafted Deed, Form FP7/C, copy of complete Revocable Trust
- 11. Lower Income Homeownership Program:**
A newly Drafted Deed, Form FP7/C,
FP-420 (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 pay stubs	Employment letters
Retirement Allotment	Social Security Statements
Unemployment Compensation	Public Assistance Statements
Income Tax Returns (previous)	



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12. Non-Profit Organization:

Must submit the following document as Grantor:

A newly Drafted Deed, Form FP7/C, Stamped and initialed copy of letter from the tax office indicating the status of real property in the **Name of Grantor**

Must submit the following documents as Grantee:

A newly Drafted Deed, Form FP7/C, Stamped and initialed copy of Form FP-300 (request for exemption from real property tax) submitted to the real property tax division of the Office of Tax and Revenue.

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

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

14. Residential Deed of Trust:

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**.

The Office of the Recorder of Deeds for the District of Columbia hereby gives notice that compliance with these requirements will be mandatory starting January 1, 2015 for anyone claiming that the mortgage or deed of trust being submitted for recordation is purchase money. Purchase Money Mortgage or Purchase Money Deed of Trust, Form FP7/C

16. Conversion of Partnership to a Limited Liability Company

A newly Drafted Deed, Form FP7/C, Certified Copy of the Certification of Conversion issued by DCRA, ROD Form 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)

A newly drafted Form FP7/C

Original Recorded Document 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)

Original Recorded Document or a Certified True Copy (originated from this office) **with corrections**. And a copy of the Recorded Document (for this office to review)

19. Deed pursuant to Transfer on Death Deed:

A newly drafted Confirmatory deed with recitals as to the recording information on 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 will have to be documented based upon the requirement of each type of filing.

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.