MARYLAND FORM WH-AR

Certification of Exemption from Withholding Upon Disposition of Maryland Real Estate Affidavit of Residence or Principal Residence

2026

Based on the certification below, Transferor claims exemption from the tax withholding requirements of §10-912 of the Tax-General Article, Annotated Code of Maryland. Section 10-912 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 is presented for recordation. The requirements of §10-912 do not apply when a transferor provides a certification of Maryland residence or certification that the transferred property is the transferor's principal residence.

1. Transferor Information Berger Investments LLC

Name of Transferor

2. Description of Property (Street address. If no address is available, include county, district, subdistrict and lot numbers).

2213 Belair Road, Baltimore, MD 21213

3. Reasons for Exemption

Resident Status

☐ As of the date this form is signed, I, Transferor, am a resident of the State of Maryland.

☑ Transferor is a resident entity as defined in Code of Maryland Regulations (COMAR)03.04.12.02B(11), I am an agent of Transferor, and I have authority to sign this document on Transferor's behalf.

Principal Residence

☐ Although I am no longer a resident of the State of Maryland, the Property is my principal residence as defined in IRC 121 (principal residence for 2 (two) of the last 5 (five) years) and is currently recorded as such with the State Department of Assessments and Taxation.

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.

3a. Individual Transferors

Witness

Name **Date

Signature

3b. Entity Transferors

Berger Investments LLC

Witness/Attest

Name of Entity

S/e Member

By

Eric Umberger 4/27/26

Name **Date

Sole Member

Title

** Form must be dated to be valid.

Note: Form is only valid if it was executed on the date the Property was transferred and is properly recorded with the Clerk of the Court.

To the Clerk of the Court: Only an un-altered Form WH-AR should be considered a valid certification for purposes of Section 10-912.

12/25

R & P Settlement Group, LLC
File No. **26-20214-NC**
Tax ID # **08-25-4178E-007**
Underwriter: **Westcor Land Title Insurance Company**

This Deed of Assignment, made this 27th day of April, 2026 by and between Berger Investments LLC, a forfeited Maryland Limited Liability Company, party of the first part, Grantor; and Good Tidings LLC, a Maryland Limited Liability Company, party of the second part, Grantee.

- Witnesseth -

That for and in consideration of the sum of ONE HUNDRED SIXTY THOUSAND AND 00/100 ($160,000.00), which includes the amount of any outstanding Mortgage or Deed of Trust, if any, the receipt whereof is hereby acknowledged, the said Grantor do grant and convey to the said Good Tidings LLC, a Maryland Limited Liability Company, its successors and assigns, the leasehold interest, all that lot of ground situate in the City of Baltimore, State of Maryland and described as follows, that is to say:

BEGINNING FOR THE FIFTH the southeast side of Belair Avenue at the distance of one hundred and fifty four feet ten and three forth inches northeasterly from the northeast corner of Belair and Lyndale Avenues and at a point in a line with the center of the partition wall there situate and running thence northeasterly binding on the southeast side of Belair Avenue nineteen feet one and three fourth inches to a point in a line with the center of another partition wall thence southeasterly to and through the center of said wall to the end thereof and continuing the same direction in all: ninety feet, to an alley fifteen feet wide thence southwesterly binding on said alley with the use thereof in common with others nineteen feet one and three quarter inches to a point in a line with the center of the partition wall first above mentioned and thence northwesterly to and, through the center of said wall to the end thereof and continuing the same course in all ninety feet to the place of beginning.

The improvements thereon being known as 2213 Belair Road.

Being the same property which by deed dated April 10, 2023, and recorded among the Land Records of Baltimore City, Maryland on May 11, 2023, in Liber 25875, in Folio 446, was granted and conveyed by DAMON STEWART AND ROBERT MAIR unto BERGER INVESTMENTS LLC.

Together with the buildings and improvements thereon erected, made or being; and all and every, the rights, alleys, ways, waters, privileges, appurtenances and advantages thereto belonging, or in anywise appertaining.

To Have and To Hold the said tract of ground and premises above described and mentioned, and hereby intended to be conveyed, together with the rights, privileges, appurtenances and advantages thereto belonging or appertaining unto and to the proper use and benefit of the said Good Tidings LLC, a Maryland Limited Liability Company, its successors and assigns, for all the residue of the term of years yet to come and unexpired, with the benefit of renewal forever, subject to the payment of the annual rent of $80.00 payable in half-yearly installment on the 1st of January and July in each and every year.

And the said party of the first part hereby covenant that they have not done or suffered to be done any act, matter or thing whatsoever, to encumber the property hereby conveyed; that they will warrant specially the property hereby granted; and that they will execute such further assurances of the same as may be requisite.

As Witness the hand and seal of said Grantor, the day and year first above written.

Berger Investments LLC, a Maryland Limited Liability Company

By: _____ Sole Member (SEAL)
Eric Umberger, Sole Member

STATE OF MARYLAND
COUNTY OF BALTIMORE (or City of Baltimore)

On this 27th day of April, 2026, before me, the undersigned officer, personally appeared Eric Umberger, Sole Member of Berger Investments LLC, a Limited Liability Company, and that he/she/they, as such Sole Member, being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the Limited Liability Company by himself/herself/themselves as Sole Member.

In witness thereof I hereunto set my hand and official seal.

_____
Signature of notary public

Notary Public
My Commission Expires: 6/30/27

SOPHIA CONSTANCE MCCORMICK
Notary Public - State of Maryland
Baltimore County
My Commission Expires Jun 30, 2027

THIS IS TO CERTIFY that the within Deed was prepared by, or under the supervision of the undersigned, an Attorney duly admitted to practice before the Court of Appeals of Maryland.

_____ (SEAL)
Daniel Matthew Radebaugh, Esq.

AFTER RECORDING, PLEASE RETURN TO:
R & P Settlement Group, LLC
1407 York Road
Suite 300
Lutherville-Timonium, MD 21093