

# County of Santa Clara

Finance Agency  
Office of the County Clerk-Recorder

County Government Center  
70 W. Hedding Street, East Wing 1<sup>st</sup> floor  
San Jose, California 95110-1705  
(408) 299-5688




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## MEMORANDUM

DATE: May 27, 2021

TO: All Interested Parties

FROM:   
Louis Chiamonte, Assistant County Clerk-Recorder

SUBJECT: Citing R&T 11925(d) for Transfer Tax Exemption Requests (Revised)

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Due to the complexity of these transactions and limitation of resources, submit the documentation seven (7) to ten (10) business days in advance. In order to determine if the exemption applies, copies of the following documentation are needed:

1. Stock/Asset Purchase Agreement
2. Entity ownership documentation:
  - a. Corporation – Articles of Incorporation and any amendments, and any other document(s) showing the shares issued and the share ownership;
  - b. LLC – operation agreement and any amendments, any other document(s) showing the members of the LLC;
  - c. Partnership – partnership agreement and any amendments, and any other document(s) showing the partners and ownership percentages; and,
  - d. Trust – trust document itself and any amendments.
3. Declaration under penalty of perjury from an officer or director of the filing company that the transaction is exempt pursuant to Revenue and Taxation Code 11925(d).

Submissions of the exemption requests may be sent via email to [11925@rec.sccgov.org](mailto:11925@rec.sccgov.org), dropped off in-person or drop-off box, or mailed into our office.