



To: All Massachusetts Policy Issuing Agents of WFG National Title Insurance Company  
From: WFG Underwriting Department  
Date: October 31, 2025  
Bulletin No.: MA 2025-13  
Subject: **UPDATE:** Nonresident Withholding on Sale of Real Estate of \$1,000,000 or more

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### UPDATE

This is an update of [WFG Underwriting Bulletin MA 2025-12](#) regarding [830 CMR 62B.2.4](#), Withholding of Sales of Massachusetts Real Estate due to go into effect on November 1, 2025. Please refer to that bulletin for a description of what is required under the regulation.

The Transferor's Certification and the Instructions for that form have been finalized by the Department of Revenue and can be found at the following links:

- Transferor's Certification - <https://www.mass.gov/doc/massachusetts-dor-transferors-certification/download>
- Transferor's Certification Instructions - <https://www.mass.gov/doc/massachusetts-dor-transferors-certification-instructions/download>

Despite several inconsistent provisions and the difficulty in implementation due to the delay by the DOR in promulgating the final forms and the requirement for remittance of the withholding by ACH transfer, the withholding requirement will go into effect on November 1, 2025.

However, DOR has acknowledged that Withholding Agents may require additional time to incorporate the new forms into their closing processes and to become familiar with Form NRW, which will not be available for review on [MassTaxConnect](#) until November 1. Therefore, DOR has announced, **"For closings occurring November 1 through November 30, 2025, DOR will waive any penalties imposed on Withholding Agents for failing to file the Form NRW and/or withhold on such sales."**

WFG once again encourages all agents to familiarize themselves with [830 CMR 62B.2.4](#) and the [Transferor's Certification](#) and [its Instructions](#). As we get more information, we will provide that to you.

Please contact WFG Underwriting Counsel should you have any questions.

*Information Bulletins are designed to provide our agents with information we think will help in managing their business or just being better title professionals, but which does not rise to the level of being an underwriting mandate and are not within the scope of the agency agreement.*