

Non-Foreign Certification – Transferee and Transferor

This form is provided so that the buyer and/or seller in this transaction can certify compliance with the Foreign Investment in Real Property Tax Act to the escrow agent and/or buyer. Transferee/Buyer must retain a copy of this document until after the fifth taxable year following the transfer.

I. Transaction on Personal Residence not exceeding \$300,000.00.

I/We hereby certify that:

- (a) the amount realized for the property in this transaction does not exceed \$300,000.00; and
- (b) buyer(s) is/are acquiring said property for use as a residence.

Buyer

Buyer

II. Certification of Non-Foreign Status by Individual

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. Real Property interest must withhold tax if the transferor (seller) is a foreign person. To inform the transferee (buyer) and escrow agent that withholding of tax is not required upon my disposition of a U.S. Real Property Interest, I, the undersigned Seller(s), hereby certify the following:

- 1. I am **not** a non-resident alien for the purposes of U.S. Income Taxation,
- 2. My U.S. taxpayer identifying number (Social Security Number) is: _____; And
- 3. My home address is: _____.

I understand that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement I have made herein could be punished by fine, imprisonment, or both.

Under penalty of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct and complete.

Date: _____

Seller

Seller

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III. Certification of Non-Foreign Status by Entity

Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. For U.S. tax purposes (including section 1445), the owner of a disregarded entity (which has legal title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. To inform the transferee that withholding of tax is not required upon the disposition of a U.S. real property interest, the undersigned hereby certifies the following on behalf of the transferor/seller:

1. _____ is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);

2. _____

is not a disregarded entity as defined in §1.1445-2(b)(2)(iii)?

3. _____

U.S. employer identification number is _____; and

4. The office address is _____

_____.

The transferor/seller understands that this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct, and complete, and I further declare that I have authority to sign this document on behalf of seller.

By: _____

Title: _____

Date: _____

IV. Certification by Buyer

I have examined this certification and to the best of my knowledge and belief it is true, correct and complete.

Date: _____

Buyer

Buyer