

## **SELLER'S AFFIDAVIT OF NONFOREIGN STATUS**

Section 1445 of the Internal Revenue Code provides that a transferee of U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the transferee that withholding of tax is not required is upon the disposition of a U.S. real property interested located at \_\_\_\_\_ by \_\_\_\_\_, I/WE hereby certify the following (if an entity transferor, or on behalf of transferor:

### **INDIVIDUAL TRANSFEROR(S):**

I AM:

- U.S. Citizen. My U.S. Taxpayer Identify Number (Social Security Number) is: \_\_\_\_\_
- Permanent Resident Alien ID #: \_\_\_\_\_
- Foreign Person (Non Resident Alien)

My home address is: \_\_\_\_\_

### **CORPORATE, PARTNERSHIP, TRUST OR ESTATE TRANSFEROR(S):**

- \_\_\_\_\_ 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.
- \_\_\_\_\_ 's U.S. Employer's Identification Number is \_\_\_\_\_.
- \_\_\_\_\_ 's office address is: \_\_\_\_\_

Transferor(s) understands that this Certification may be disclosed to the Internal Revenue Service by transferee and that any false statement I/WE have made here (or, for entity transferor, contained herein) could be punished by fine, imprisonment or both.

Under penalties of perjury, I/WE declare that I/WE have examined this Certification and to the best of my/our knowledge and belief it is true, correct and complete (and, for entity transferor, I/WE further declare that I/WE have authority to sign this document on behalf of \_\_\_\_\_).

Dated: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**NOTICE TO TRANSFEROR AND TRANSFEREE:** An Affidavit should be signed by EACH INDIVIDUAL or ENTITY TRANSFEROR to whom or to which it applies. Before you sign, any questions relating to the legal sufficiency of this form, or to whether it applies to a particular transaction, or to the definition of any of the terms used, should be referred to a Certified Public Accountant, attorney, or other professional tax advisor, or to the Internal Revenue Service.