

NON-FOREIGN SELLER AFFIDAVIT

This Declaration is made in connection with the sale of the property located at: _____.

Section 1445 of the Internal Revenue Code provides that a transferee of United States real property must withhold tax if the transferor (seller) is a foreign person. To inform the transferee (buyer) that withholding of tax is not required upon the disposition of the property described above, the undersigned transferor certifies as follows:

INDIVIDUAL

1. I am not a non-resident alien for purposes of United States income taxation.
2. My United States taxpayer identifying number (Social Security number) is _____
3. My home address is _____

I certify under penalty of perjury under the laws of the State of _____ that the above statements are true and correct.

Executed at (City and State) _____, on (date) _____.

Name _____
(Please Print) (Signature)

Name _____
(Please Print) (Signature)

ENTITY

1. Transferor _____, 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. Transferor's United States employer identification number is: _____
3. Transferor's office address is _____

I certify under penalty of perjury under the laws of the State of _____ that the above statements are true and correct.

Executed at (City and State) _____, on (date) _____.

Name _____
(Please Print) (Signature)

Name _____
(Please Print) (Signature)

Buyer must retain this certification until the end of the fifth taxable year following the taxable year in which the transfer takes place, and make it available to the Internal Revenue Service upon request.

NOTICE TO TRANSFEROR OR TRANSFEREE

A declaration 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 an accountant, attorney, or other professional tax advisor, or to the Internal Revenue Service.

Buyer acknowledges receipt of a copy of this Declaration.

Buyer _____ Date _____

Buyer _____ Date _____

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