



**SELLER'S CERTIFICATION OF NON-FOREIGN STATUS**

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 that withholding of tax is not required upon the transfer of the U.S. real property interest by the transferor, the undersigned hereby certifies the following (if transferor is an entity, on behalf of the transferor):

- 1. That the transferor (seller) is the owner of certain real estate commonly known as: \_\_\_\_\_
- 2. **INDIVIDUAL TRANSFEROR(S)**
  - A. I am not a nonresident alien for purposes of United States income taxation,
  - B. My/Our U.S. taxpayer identification number(s) (social security number) is/are \_\_\_\_\_
  - C. That the transferor (seller) home address is: \_\_\_\_\_
- 3. **CORPORATION, PARTNERSHIP, TRUST, OR ESTATE TRANSFEROR(S)**
  - A. Transferor is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the U.S. Internal Revenue Code and Treasury Department Regulations);
  - B. Transferor is not a disregarded entity as defined in §1.1445-2(b)(2)(iii);
  - C. Transferor's U.S. taxpayer identification number is; \_\_\_\_\_ and
  - D. That the transferor (seller) office address is: \_\_\_\_\_
- 4. The transferor understands that this certificate may be disclosed to the Internal Revenue Service, that any false statement contained in this certificate may be punished by fine or imprisonment or both, that transferee is relying on this certificate in determining whether withholding is required, and that transferee may face liabilities if any statement in this certificate is false.
- 5. Transferor hereby indemnifies transferee from any liability or cost with transferee may incur as a result of (1) the Seller's failure to pay any U.S. Federal income tax which such transferor is required to pay under applicable U.S. law or (2) any false or misleading statement contained in this certification.

The transferor understands that this certificate may be disclosed to the Internal Revenue Service, that any false statement contained in this certificate may be punished by fine or imprisonment or both, that transferee is relying on this certificate in determining whether withholding is required, and that transferee may face liabilities if any statement in this certificate is false.

Transferor hereby indemnifies transferee from any liability or cost with transferee may incur as a result of (1) the Seller's failure to pay any U.S. Federal income tax which such transferor is required to pay under applicable U.S. law or (2) any false or misleading statement contained in this certification.

Dated this \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

STATE OF \_\_\_\_\_

County OF \_\_\_\_\_

Personally came before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ the above named \_\_\_\_\_ to me known to be the person(s) who executed the foregoing instrument and acknowledged the same.

\*  
Notary Public  
My Commission (Is Permanent) or (Expires): \_\_\_\_\_