

**SELLER CERTIFICATION OF NON-FOREIGN STATUS**

1 Property Address: \_\_\_\_\_  
2 \_\_\_\_\_

3 Section 1445 of the Internal Revenue Code provides that a transferee (Buyer) of a United States real  
4 property interest must withhold tax if the transferor (Seller) is a foreign person.

5 To inform \_\_\_\_\_  
6 \_\_\_\_\_ (Buyer) that withholding of tax is not required upon  
7 the disposition of a United States real property interest by \_\_\_\_\_  
8 \_\_\_\_\_  
9 \_\_\_\_\_ (Seller), the undersigned hereby certifies the following on behalf of the Seller:

- 10 1. Seller is not a foreign person, foreign corporation, foreign partnership, foreign trust, or foreign  
11 estate, as those terms are defined in the Internal Revenue Code and Income Tax Regulations.
- 12 2. Seller's United States Taxpayer Identification Number (Social Security Number or Employer  
13 Identification Number) is \_\_\_\_\_  
14 \_\_\_\_\_.
- 15 3. Seller's address is \_\_\_\_\_  
16 \_\_\_\_\_  
17 \_\_\_\_\_.
- 18 4. Seller understands Buyer may disclose this certification to the Internal Revenue Service and any  
19 false statement contained herein could be punished by fine, imprisonment, or both.

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

23 Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

24 \_\_\_\_\_ (Seller signature)  
25 Print name: \_\_\_\_\_

26 \_\_\_\_\_ (Seller signature)  
27 Print name: \_\_\_\_\_

28 Seller Entity Name (if any): \_\_\_\_\_  
29 Print Name Here

30 (x) \_\_\_\_\_  
31 Authorized Signature Print Name & Title Here \_\_\_\_\_