

**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 the Buyer of the above-referenced United States real property interest that withholding of  
6 tax is not required upon the disposition of the Property by \_\_\_\_\_

7 \_\_\_\_\_  
8 \_\_\_\_\_(Seller), the undersigned hereby certifies the following on behalf of the Seller:

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

19 **I declare under penalties of perjury under the laws of the United States of America that I**  
20 **have examined this certification and to the best of my knowledge and belief it is true,**  
21 **correct, and complete, and I further declare that I have authority to sign this document on**  
22 **behalf of Seller if signing in a representative capacity.**

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 \_\_\_\_\_