



FIRPTA-Buyer's Exemption Affidavit

File No: _____

Re: Property: _____

BUYER IS ACQUIRING PROPERTY FOR USE AS A RESIDENCE AND THAT SALES PRICE DOES NOT EXCEED \$300,000.00.

I am the Transferee (buyer) of real property located at: _____.

The sales price (total of all consideration in the sale) does not exceed \$300,000.00.

I am acquiring the real property for use as a residence. I have definite plans that I, or a member of my family, will reside in it for at least fifty percent (50%) of the number of days it will be in use during each of the two (2) twelve-month periods following the transfer of the property to me. I understand that the members of my family include my brother(s), sister(s), ancestors, descendants, or spouse.

I am making this affidavit in order to establish an exemption from withholding a portion of the sales price of the property under Internal Revenue Code Section 1445.

I understand that if the information in this affidavit is not correct, I may be liable to the Internal Revenue Service for up to 15 percent (15%) of the purchase price of the property, plus interest and penalties.

Under the penalties of perjury, I declare that the statements above are true, correct and complete.

Date: _____

X _____

Buyer Name: _____

X _____

Buyer Name: _____



First American

First American Title Insurance Company

**FIRPTA-Buyer's Affidavit under
26 U.S.C. 1445(c)(4)**

File No: _____

Re: Property: _____

I am the Transferee (buyer) of real property located at: _____.

The sales price (total of all consideration in the sale) is over \$300,000 but does not exceed \$1,000,000.00.

I am acquiring the real property for use as a residence. I have definite plans that I, or a member of my family, will reside in it for at least fifty percent (50%) of the number of days it will be in use during each of the two (2) twelve-month periods following the transfer of the property to me. I understand that the members of my family include my brother(s), sister(s), ancestors, descendants, or spouse.

I am making this affidavit for purposes of establishing withholding rate of 10% of the sales price of the property under Internal Revenue Code Section 1445(c)(4).

I understand that if the information in this affidavit is not correct, I may be liable to the Internal Revenue Service for up to 15 percent (15%) of the purchase price of the property, plus interest and penalties.

Under the penalties of perjury, I declare that the statements above are true, correct and complete.

Date: _____

X _____

Buyer Name: _____

X _____

Buyer Name: _____

**SELLER'S CERTIFICATION OF NON-FOREIGN STATUS UNDER
FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT ("FIRPTA") (26 U.S.C. 1445)**

File No: _____

Date: _____

All items in this form must be completed by each seller. All sellers must have a taxpayer identification number (TIN) even if sellers CANNOT provide this certification and FIRPTA withholding must be done. A TIN is not an indication that the seller is a resident alien or U.S. Citizen.

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.

THIS SECTION FOR INDIVIDUAL TRANSFEROR. EACH SELLER MUST COMPLETE AND SIGN.

To inform the transferee (buyer) that withholding of tax is not required upon my disposition of a U.S. real property interest, the undersigned seller hereby certifies the following:

1. I AM () AM NOT () a nonresident alien for purposes of U.S. income taxation (if you are a nonresident alien, withholding will be done unless another exemption applies);
2. My U.S. Taxpayer Identification (Social Security) Number is _____;
3. My home address is _____.

I understand that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement I have made here could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct, and complete.

X

Date Printed Seller Name: _____

THIS SECTION FOR ENTITY TRANSFEROR:

For U.S. tax purposes (including Section 1445), the owner of a disregarded entity (which has legal title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. To inform the transferee that withholding of tax is not required upon the disposition of a U.S. real property interest by the undersigned, the undersigned hereby certifies the following on behalf of Transferor:

1. Transferor IS () 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) (if you are a foreign entity, withholding will be done unless another exemption applies);
2. Transferor IS () IS NOT () a disregarded entity as defined in Section 1.1445-2(b)(2)(iii);
3. Transferor's U.S. employer identification number is _____;
4. Transferor's office address is _____.

Transferor understands that this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

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

X

Date Printed Transferor Name: _____