

Individual Transferor Certification

Section 1445 of the Internal Revenue Code provides that a Transferee (BUYER) of a United States real property interest must withhold tax if the Transferor (SELLER) is a foreign entity. To inform the Transferee (BUYER) that withholding tax is not required upon my disposition of a United States real property, I _____,
(SELLER/Transferor) hereby certify the following:

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 _____; and
3. My home address is _____

I understand that this certification may be disclosed to the Internal Revenue Service by the Transferee (BUYER), 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.

DATED: _____, 20 _____.

Name of Transferor

Entity Transferor Certification

Section 1445 of the Internal Revenue Code provides that a Transferee (BUYER) of a United States real property interest must withhold tax if the Transferor (SELLER) is a foreign entity. To inform the Transferee (BUYER) that withholding tax is not required upon my disposition of a United States real property, _____,
(SELLER/Transferor) hereby certify the following:

1. Not a non-resident entity for purposes of United States income taxation;
2. My United States taxpayer identifying number (Social Security or Federal Tax ID#) is _____; and
3. My business address is _____

I understand that this certification may be disclosed to the Internal Revenue Service by the Transferee (BUYER), 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.

DATED: _____, 20 _____.

Name of Transferor

By: _____

Individual's Title:
