

**FIRPTA NON-FOREIGN STATUS CERTIFICATION**  
**INDIVIDUAL TRANSFEROR/SELLER**

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 (buyer) that withholding of tax is not required upon my disposition of a U.S. Real Property Interest, I, \_\_\_\_\_ [name of the transferor], hereby certify the following:

1. I am not a nonresident alien for purposes of U.S. income taxation;
2. My U.S. Social Security Number is \_\_\_\_\_; and
3. My home address is \_\_\_\_\_

\_\_\_\_\_  
(P.O. Box and mailing address may be provided in addition to, but not in lieu of, the home address.)

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.

▶ Signed: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Dated: \_\_\_\_\_

**(Individuals)**

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**FIRPTA NON-FOREIGN STATUS CERTIFICATION**  
**ENTITY TRANSFEROR/SELLER**

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. 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 (buyer) that withholding of tax is not required upon the disposition of a U.S. real property interest by Test Seller Corporation (hereinafter referred to as "**Transferor**"), the undersigned hereby certifies the following on behalf of Transferor:

1. **Transferor** 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);
2. **Transferor** is not a disregarded entity as defined in Treasury Regulations §1.1445-2(b)(2)(iii);
3. **Transferor's** U.S. employer identification number is \_\_\_\_\_; and
4. **Transferor's** office address is 11 CORPORATION LANE, CURRENT ADDRESS - FOREIGN COUNTRY, TEST, HI 9681

\_\_\_\_\_  
(P.O. Box and mailing address may be provided in addition to, but not in lieu of, the office address.)

**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. I further declare that I have authority to sign this document on behalf of **Transferor**.

▶ Signed: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Dated: \_\_\_\_\_

**(Entity)**