

**F.I.R.P.T.A. NON-FOREIGN CERTIFICATION BY INDIVIDUAL
TRANSFEROR**

1. Section 1445 of the Internal Revenue Code provides that a transferee of a United States real property interest must withhold tax if the transferor is a foreign person.

2. In order to inform the transferee that withholding of tax is not required upon the disposition by _____ of the United States real property described as follows:

the undersigned transferor certifies and declares by means of this certification, the following:

- a. Seller(s) not non-resident alien(s) for purposes of United States income taxation and,
- b. My United States taxpayer identifying number (Social Security number) is

NAME

SOCIAL SECURITY OR FEDERAL I.D. NO.

c. My home address is _____, New York.

d. There are no other persons who have an ownership interest in the above described property other than those persons set forth above in subparagraph b.

3. The undersigned hereby further certifies and declares

a. Seller(s) understand that the purchaser of the above described property intends to rely on the foregoing representations in connection with the United States Foreign Investment in Real Property Tax Act. (94 Stat 2682 as amended).

b. Seller(s) understand this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained in this certification may be punished by fine, imprisonment or both.

Under penalties of perjury we declare we have examined carefully this certification and it is true, correct and complete.

Date: _____

