

FIRPTA AFFIDAVIT

FIRPTA

This form recommended and approved for, but not restricted to use by, the members of the Pennsylvania Association of REALTORS® (PAR).

1 **PROPERTY** _____

2 **SELLER** _____

3 Section 1445 of the Internal Revenue Code provides that a buyer of a U.S. real property interest must withhold tax if the seller is a for-
4 eign person. To inform the buyer whether withholding of tax is or is not required upon my disposition of a U.S. real property interest,
5 I, _____ (seller), hereby certify the following:

6 Seller IS a foreign person, foreign corporation, foreign partnership, foreign trust, or foreign estate. Section 1445 of the Internal
7 Revenue Code provides that a transferee (Buyer) of a U.S. real property interest must withhold tax if the transferor (Seller) is
8 a foreign person.

9 Seller is NOT a foreign person, foreign corporation, foreign partnership, foreign trust, or a foreign state (as those terms are
10 defined in the Internal Revenue Code and Income Tax Regulation). To inform Buyer that the withholding of tax is not required
11 upon the sale/disposition of the Property by Seller, Seller states as follows:

- 12 1. Seller's U.S. Tax Identification Number (EIN or SSN) is _____
- 13 2. Seller's office address (or home address, if an individual) is _____
- 14 _____
- 15 3. The gross selling price is \$ _____

16 Seller acknowledges that this affidavit may be disclosed to the Internal Revenue Service by Buyer and that any false statement con-
17 tained herein could result in punishment by fine, imprisonment, or both.

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

20 **SELLER** _____ **DATE** _____

21 **SELLER** _____ **DATE** _____

22 **SELLER** _____ **DATE** _____

23 Sworn to and subscribed before me this _____ day of _____, 20____ by: _____

24 _____ Notary Public (Printed Name and Office)

25
26
27 Attest: _____