Buyer

FIRPTA CERTIFICATION

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Date

The Foreign Investment in Real Property Tax Act ("FIRPTA"), 26 U.S.C. 1445, provides that a buyer of a U.S. real property interest must withhold tax if Seller is a foreign person, unless one of the exceptions in the Act applies. The following will inform Buyer and Closing Agent whether tax withholding is required.

Note: The above law applies to foreign corporations, partnerships, trusts, estates and other foreign entities, as well as to foreign individuals. If Seller is a corporation, partnership, trust, estate or other entity, the terms "I" and "my" as used below means the corporation or other entity. A "real property interest" includes full or part ownership of land and/or improvements thereon; leaseholds; options to acquire any of the foregoing; and an interest in foreign corporations, partnerships, trusts or other entities holding U.S. real estate.

SELLER CERTIFICATION. Seller hereby certifies the fo	ollowing:		
PROPERTY. I am the Seller of real property ☑ at:			
8085 Audra Ln	Custer		8240
or ☐ (if no street address) legally described on the attack	City hed.	State	Zip
CITIZENSHIP STATUS. I □ AM ☑ AM NOT a non-restoreign trust, foreign estate or other foreign business en			ign partnership,
TAXPAYER I.D. NUMBER. My U.S. taxpayer identification number (e.g. social secu		provided at clos	
ADDRESS.	C - 1	***	00240 0700
My home address is 8085 Audra Ln Address	Custer	WA State	98240-8700 Zip
Seller Date	Seller	and the second	Date
BUYER CERTIFICATION (Only applicable if Seller is a	A.		er se aproman ecolo.
If Seller <u>is</u> a non-resident alien, and has not obtained a 15% of the amount realized from the sale and pay statement below is correct:			
☐ Amount Realized (\$300,000 or less) and Family F am to pay for the property, including liabilities as exceed \$300,000; and (b) I certify that I or a mer property for at least 50% of the time that the prop twelve month periods following the date of this sale.	ssumed and all other co mber of my family* have perty is used by any pers	nsideration to S definite plans to son during each	eller, does not reside on the of the first two
Amount Realized (more than \$300,000, but not ex (a) I certify that the total price that I am to pay for consideration to Seller, exceeds \$300,000, but do member of my family* have definite plans to resid property is used by any person during each of the sale. If Buyer certifies these statements, then Closi the sale and pay it to the IRS.	ceeding \$1,000,000) and the property, including lives not exceed \$1,000,00 le on the property for at first two twelve month poing Agent must withhold 1	Family Residentiabilities assume 00; and (b) I celleast 50% of the eriods following to 0% of the amounties.	d and all other tify that I or a e time that the the date of this at realized from
* (Defined in 11 U.S.C. 267(c)(4). It includes brother	s, sisters, spouse, ancest	ors and lineal de	scendants).
Under penalties of perjury, I declare that I have examine belief both statements are true, correct and complete. I IRS and that any false statement I have made here could	understand that this Certi	fication may be o	lisclosed to the

Date

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