

FIRPTA CERTIFICATION – TRANSFEROR (SELLER)

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. real property interest from a transferor (seller) that is a foreign person or entity is required to provide his/her/its U.S. individual taxpayer identification number. To inform the transferee (buyer) and the Internal Revenue Service of the required number, the undersigned transferor (seller hereby certifies the following:

1. _____'s taxpayer identifying number is
_____.

2. _____'s address is:

A TIN or ITIN, or Individual Taxpayer Identification Number, which is a tax processing number only available for certain nonresident and resident aliens, their spouses, and dependents that cannot get a Social Security Number (SSN). It is a 9-digit number, beginning with the number "9", formatted like an SSN (NNN-NN-NNNN).

Form W-7, [IRS Application for Individual Taxpayer Identification Number](#), is used to apply for an ITIN.

To obtain an ITIN, you must complete IRS Form W-7, Application for IRS Individual Taxpayer Identification Number. The Form W-7 requires documentation substantiating foreign/alien status and true identity for each individual. You may mail the documentation, along with the Form W-7, to the Philadelphia Service Center, present it at IRS walk-in offices, or process your application through an Acceptance Agent authorized by the IRS.

Under penalty 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 and, if seller is a non-individual entity, further declare that I have the authority to sign this document on behalf of seller.

(Individuals)

Date: _____
_____ Seller

Seller

OR

(Entities)

Date: _____
BY: _____
ITS: _____