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How to Complete Your California FIRPTA Non-Foreign Status Affidavit

FIRPTA Non-Foreign Status Affidavit (IRC Section 1445)

INSTRUCTIONS — KEEP FOR YOUR RECORDS. DO NOT ATTACH THIS PAGE TO YOUR DOCUMENT.

About this form. At nearly every real estate sale, the seller certifies under federal law (FIRPTA) that they are not a foreign person, so the buyer does not have to withhold tax.

1. **Fill in the seller information**
   Use the seller's exact legal name and taxpayer ID.
2. **Sign before a notary**
   Escrow and title companies often want it notarized. Bring a current, government-issued photo ID.

After It's Signed

- Give it to the escrow or title company. Do not record it, because it contains a taxpayer ID. California sellers may also need Franchise Tax Board Form 593 for state withholding.

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SCAN TO BOOK

Questions about this document? Talk to an attorney. Gavrilov & Brooks Law Firm has attorneys licensed in California, Nevada, and other states. Phone and video consultations are available. **(916) 504-0529** · **www.gavrilovlaw.com**

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YOUR FORM BEGINS ON THE NEXT PAGE

CERTIFICATION OF NON-FOREIGN STATUS (FIRPTA)

IRC Section 1445

Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the transferee that withholding is not required, the undersigned transferor certifies:

Name of transferor (seller)

U.S. taxpayer ID (SSN or EIN)

Home address (or office address for an entity)

Property being transferred

1. The transferor is not a nonresident alien, foreign corporation, foreign partnership, foreign trust, or foreign estate, as those terms are defined in the Internal Revenue Code and regulations.
2. If an entity, the transferor is not a disregarded entity as defined in the Treasury regulations.
3. The transferor understands this certification may be disclosed to the Internal Revenue Service by the transferee, and that any false statement 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, and I further declare that I have authority to sign it for the transferor.

Initials: _____

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Date

X

Transferor (or authorized signer)

Printed name

CALIFORNIA JURAT

STATE OF CALIFORNIA)
COUNTY OF) **ss.**
)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

Subscribed and sworn to (or affirmed) before me on this day

of (month, year)

by (name(s) of affiant)

proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

X

Notary Public

(Notary seal)

Notary's printed name

Title (Notary Public, State of California)

My commission expires

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