How to Complete Your Michigan 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.

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Questions about this document? Talk to an attorney. Gavrilov & Brooks Law Firm has attorneys licensed in multiple states. Phone and video consultations are available, wherever you are. **(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

JURAT

STATE OF MICHIGAN)
)
COUNTY OF)

Subscribed and sworn to (or affirmed) before me on

(date)

by (name of affiant)

X

Notary Public

(Notary seal)

Notary's printed name

Notary public, State of Michigan, County of

Acting in the County of (if different)

Commission expires

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