

**NON-FOREIGN CERTIFICATE  
(Individuals)**

FILE NO. «=order\_number»  
State of «=property\_address\_state»  
County of «=property\_address\_county»

BEFORE ME, the undersigned authority, personally appeared «=seller\_on\_title\_name», who after being duly sworn deposes and says as follows:

1. «=seller\_on\_title\_name» (hereinafter referred to as "Seller") is the owner of the following described real estate ("Property"):

**«=property\_description»**

2. Section 145 of the Internal Revenue Code provides that a transferee ("Buyer") of a U.S. real property interest must withhold tax at a rate of 10% of the amount realized on the disposition if the transferor ("Seller") is a foreign person. To inform the Buyer that withholding of tax is not required upon the transfer of the above-described property by Seller, the undersigned hereby swears, affirms and certifies, as applicable, the following:

**U.S. CITIZEN:**

- a. Seller is a U.S. citizen and is not therefore a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for purposes of U.S. income taxation.
- b. Seller's Legal Name(s): «=seller\_on\_title\_name»
- c. Seller's Social Security Number(s): «=seller\_all\_tax\_ids»
- d. Seller's Home Address: «=seller\_fwding\_address\_inline»

**RESIDENT ALIEN (Green Card Test):**

- a. Seller is a resident alien as evidenced by the copy of their "green card", a true copy of which is attached hereto and is not therefore a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for purposes of U.S. income taxation.
- b. Seller's Legal Name(s): «=seller\_on\_title\_name»
- c. Seller's Social Security or Tax ID Number(s): «=seller\_all\_tax\_ids»
- d. Seller's Home Address: «=seller\_fwding\_address\_inline»

**RESIDENT ALIEN (Substantial Presence Test):**

- a. Seller meets the "substantial presence test" pursuant to the Internal Revenue Code and Income Tax Regulations as evidenced by the completed formula attached hereto and hereby incorporation into this certification and is not therefore a non-resident alien (as such term is defined in the Internal Revenue Code and Income Tax Regulations) for purposes of U.S. income taxation.
- b. Seller's Legal Name(s): «=seller\_on\_title\_name»
- c. Seller's Social Security or Tax ID Number(s): «=seller\_all\_tax\_ids»
- d. Seller's Home Address: «=seller\_fwding\_address\_inline»

3. Seller understands that this certification may be disclosed to the Internal Revenue Service by Buyer and that any false statement contained herein could be punished by fine, imprisonment or both.

4. Under penalties of perjury, the undersigned hereby declares that they have examined this certificate and to the best of the undersigned's knowledge and belief, it is true, correct and complete, and the undersigned further declares that they have the authority to sign this document as Seller.

5. Seller hereby acknowledges that, in addition to punishment by fine, imprisonment or both as above set forth, this instrument is given for the purpose of inducing «=borrower\_on\_title\_name» to purchase the property and **Heights Title Services, LLC** and **First American Title Insurance Company** to insure title to the Property and act as disbursing agent, with respect thereto. Seller further acknowledges that this affidavit is given with full understanding that said parties will rely upon same to establish the truth of the facts set forth herein and understands the civil liability for any misrepresentation herein.

\_\_\_\_\_  
«=seller1\_signature\_name»

\_\_\_\_\_  
«=seller2\_signature\_name»

*Signed, sealed and delivered in our presence:*

\_\_\_\_\_  
Witness Signature

\_\_\_\_\_  
Witness Signature

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

State of \_\_\_\_\_

County of \_\_\_\_\_

**Sworn To, Subscribed and Acknowledged** before me on \_\_\_\_\_, by «=seller\_on\_title\_name» who is/are personally known to me or who has/have produced a valid driver's license as identification.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Notary Print Name

My Commission Expires: \_\_\_\_\_