



**CERTIFICATION UNDER THE  
FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT ("FIRPTA")**

Section 1445 of the U.S. Internal Revenue Code, The Foreign Investment in Real Property Tax Act ("FIRPTA") provides that a buyer of a U.S. real property interest must withhold tax if the Seller is a foreign person, unless an exception in the Act applies. The following information is intended to help the Buyer and Closing Agent determine if 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 the 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 following:

**PROPERTY.** I am the Seller of real property:  at \_\_\_\_\_  
\_\_\_\_\_, (address)  
(city)

Idaho; or  (if no street address) legally described on the attached.

**CITIZENSHIP STATUS.** I  AM  AM NOT a non-resident alien (or a foreign corporation, foreign partnership, foreign trust, foreign estate or other foreign business entity) for purposes of U.S. income taxation.

**TAXPAYER I.D. NUMBER.** My U.S. taxpayer identification number (e.g. social security number) is:  
\_\_\_\_\_.

**ADDRESS.** My home address is: \_\_\_\_\_

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. I understand that this Certification may be disclosed to the Internal Revenue Service and that any false statement I have made here could be punished by fine, imprisonment, or both.

SELLER \_\_\_\_\_ DATE \_\_\_\_\_

SELLER \_\_\_\_\_ DATE \_\_\_\_\_

**BUYER CERTIFICATION** (Fill this in only if the Seller is a non-resident alien).

NOTE: If the Seller is a non-resident alien, and has not obtained a release from the Internal Revenue Service, then the closing agent must withhold 10% of the amount realized from the sale and pay it to the IRS, unless Buyer certifies that **BOTH** statements below are correct:

- (1) **Amount Realized.** I certify that the total price that I am to pay for the property, including liabilities assumed and all other consideration to the Seller, does not exceed \$300,000; and
- (2) **Family Residence.** I certify that I or a member of my family\* have definite plans to reside on the property for at least 50% of the time that the property is used by any person during each of the first two twelve month periods following the date of this sale.

\* (Defined in 11 U.S.C. 267(c)(4). It includes brothers, sisters, spouse, ancestors and lineal descendants).

Under penalties of perjury, I declare that I have examined this Certification and to the best of my knowledge and belief both statements are true, correct and complete. I understand that this Certification may be disclosed to the Internal Revenue Service and that any false statement I have made here could be punished by fine, imprisonment, or both.

BUYER \_\_\_\_\_ DATE \_\_\_\_\_

BUYER \_\_\_\_\_ DATE \_\_\_\_\_