

# Buyer's Affidavit For FIRPTA Withholding Exemption



1. I am the transferee (Buyer) of real property located at \_\_\_\_\_  
\_\_\_\_\_.
2. The sales price (amount realized by Seller on the sale) does not exceed \$300,000.
3. I am purchasing the real property to use as a residence. I have definite plans that a member of my family, to include brother(s), sister(s), ancestor(s), descendent(s), or spouse, or I will reside in the property for at least 50% of the number of days that the property is used by any person during each of the first two 12 month periods following the date the property is transferred to me.
4. I am making this affidavit in order to establish an exemption from withholding a portion of the sales price of the property under Internal Revenue Code §1445.
5. I understand that if the information in this affidavit is incorrect, I may be liable to the Internal Revenue Service for up to 10% of the sales price of the property, plus interest and penalties.

Under penalties of perjury, I declare that the statements above are true, correct, and complete.

\_\_\_\_\_  
Buyer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Buyer

\_\_\_\_\_  
Tax Identification Number

\_\_\_\_\_  
Buyer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Buyer

\_\_\_\_\_  
Tax Identification Number

**NOTICE: THIS FORM IS INTENDED FOR USE ONLY BY INDIVIDUAL BUYERS (NOT BY CORPORATIONS, PARTNERSHIPS, OR OTHER ENTITIES). THIS FORM DOES NOT NEED TO BE SUBMITTED TO THE INTERNAL REVENUE SERVICE, BUT SHOULD BE RETAINED BY THE PARTIES FOR THEIR RECORDS.**