

**File Number:**

**CERTIFICATION FOR NO INFORMATION REPORTING ON THE SALE OR EXCHANGE OF A PRINCIPAL RESIDENCE**

**Part I. Seller Information**

1. Name:
2. Address or legal description (Including city, state, and zip code) of residence being sold or exchanged:
3. **Taxpayer Identification Number (TIN):**

**Part II. Seller Assurances.**

Check 'true' or 'false' for assurances (1) through (5), and "true", "false", or "not applicable" for assurance

**If you answer "No" to any of the following questions, you MUST complete the attached 1099-Report Filing.**

True False

(1) I owned and used the residence as my principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence.

(2) I have not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence.

(3) I (or my spouse or former spouse, if I was married at any time during the period beginning after May 6, 1997, and ending today) have not used any portion of the residence for business or rental purposes after May 6, 1997.

(4) At least one of the following three statements applies:

The sale or exchange is of the entire residence for \$250,000 or less.

OR

I am married, the sale or exchange is of the entire residence for \$500,000 or less, and the gain on the sale or exchange of the entire residence is \$250,000 or less.

OR

I am married, the sale or exchange is of the entire residence for \$500,000 or less, and (a) I intend to file a joint return for the year of the sale or exchange, (b) my spouse also used the residence as his or her principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence, and (c) my spouse also has not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the principal residence.

(5) During the 5-year period ending on the date of sale or exchange of the residence, I did not acquire the residence in an exchange to which section 1031 of the Internal Revenue Code applied.

True False N/A

(6) If my basis in the residence is determined by reference to the basis in the hands of a person who acquired the residence in an exchange to which section 1031 of the Internal Revenue Code applied, the exchange to which section 1031 of the Internal Revenue Code applied occurred more than 5 years prior to the date I sold or exchanged the residence.

**Part III. Seller Certification**

Under penalties of perjury, I certify that all the above information is true as of the end of the day of the sale or exchange.

Date:

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SELLER'S SIGNATURE

**File Number:**

**INFORMATION FOR REAL ESTATE 1099-S REPORT FILING**

**MUST BE COMPLETED IF YOU ANSWERED "NO"**  
**TO ANY OF THE QUESTIONS ON THE ATTACHED QUESTIONNAIRE.**

Section 6045 of the Internal Revenue Code, as amended by the Tax Reform Act of 1996, requires the reporting of certain information on every real estate transaction. From the information you provide below, a form 1099-S will be produced and a copy of it will be furnished to the IRS and to you no later than January 31<sup>st</sup> of the next year. If you fail to furnish adequate information (in particular, a tax payer ID number), then you will be subject to all IRS Regulations, including the possibility withholding twenty percent (20%) of the current sales price.

**INDIVIDUAL SELLER NAME**

Name:

**BUSINESS SELLER NAME**

Name:

**MAILING ADDRESS**

Address:

**TRANSACTION INFORMATION**

Closing Date:

Contract Sales Price:

Description of Property:

Tax Lot \_\_\_\_\_, in the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_, State of \_\_\_\_\_.

Buyer's Portion of Real Estate Tax (i.e., tax credits received by seller): \$

Exchange of other property or services (as part of consideration)? Yes  No

I, \_\_\_\_\_ do swear and depose that the above information is correct and understand that it will appear on a Form 1099 that will be sent to me and to the IRS.

\_\_\_\_\_  
Date: \_\_\_\_\_

**Seller's SS#/Tax ID#**

\_\_\_\_\_  
Date: \_\_\_\_\_

**Seller's SS#/Tax ID#**

**Taxpayer ID Type:** (1=Business 2=Individual)

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**CLOSING AGENT INFO. (DO NOT fill out unless you want us to file this 1099-S)**

