

## FIRPTA REPORTING ADDENDUM

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1 **DATE:** \_\_\_\_\_

2 This Addendum is part of and an attachment to the PURCHASE AGREEMENT dated \_\_\_\_\_  
3 between:

4 **SELLER(s):** \_\_\_\_\_ and

5 **BUYER(s):** \_\_\_\_\_

6 Street Address: \_\_\_\_\_

7 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: \_\_\_\_\_

8 Seller(s) and Buyer(s) acknowledge:

9 **FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (FIRPTA):**

10 Seller(s) represents and warrants, under penalty of perjury, that Seller(s) is a foreign person (i.e., a non-  
11 resident alien, foreign corporation, foreign partnership, foreign trust, or foreign estate for purposes of income  
12 taxation.) This representation and warranty shall survive the closing of the transaction and delivery of the  
13 deed.

14 Section 1445 of the Internal Revenue Code (FIRPTA) provides that a Buyer(s) of a United States real property  
15 interest must be notified in writing and must withhold tax if the Seller(s) is a foreign person and no exceptions  
16 from FIRPTA withholding apply. Buyer(s) and Seller(s) agree to comply with FIRPTA. Seller(s) shall represent  
17 and warrant, under penalties of perjury, whether Seller(s) is a "foreign person" (as the same defined within  
18 FIRPTA) prior to closing. Any representations made by Seller(s) with respect to this issue, shall survive the  
19 closing and delivery of the deed.

20 Buyer(s) and Seller(s) shall complete, execute, and deliver on or before closing, any instrument, affidavit, or  
21 statement necessary to comply with the FIRPTA requirements, including delivery of their respective federal  
22 taxpayer identification numbers or Social Security numbers.

23 Due to the potential risks of failing to comply with FIRPTA, Buyer(s) and Seller(s) should seek legal advice  
24 regarding FIRPTA compliance, as the respective Broker(s)/Agent(s) either party will be unable to assure  
25 whether the transaction is exempt from FIRPTA withholding requirements.

26 By signing below Buyer(s) and Seller(s) acknowledge they have read, understand, and received a copy of this  
27 FIRPTA Reporting Addendum.

28 \_\_\_\_\_  
29 Buyer Signature Date

\_\_\_\_\_ Date  
Seller Signature Date

30 \_\_\_\_\_  
31 Buyer Signature Date

\_\_\_\_\_ Date  
Seller Signature Date