

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

Escrow Date: _____

Escrow No: _____

This form may be completed by the seller of a principal residence. This information is necessary to determine whether the sale or exchange should be reported to the seller, and to the Internal Revenue Service on Form 1099-S, Proceeds From Real Estate Transactions. If the seller properly completes Part I and III, and makes a "true" response to assurances (1) through (6) in Part II (or a "not applicable" response to assurance (6)), no information reporting to the seller or to the Service will be required for that seller. The term "seller" includes each owner of the residence that is sold or exchanged. Thus, if a residence has more than one owner, a real estate reporting person must either obtain a certification from each owner (whether married or not) or file an information return and furnish a payee statement for any owner that does not make the certification.

PART I – SELLER INFORMATION

1. Name: _____
2. Address of Property: _____
3. Taxpayer Identification (TIN): _____

PART II – SELLER ASSURANCES

True False

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. I owned and used the residence as my principal residence for periods aggregating two (2) years or more during the five (5) year period ending on the date of the sale or exchange of the residence. |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. I have not sold or exchanged another principal residence during the two (2) year period ending on the date of the sale or exchange of the residence. |
| <input type="checkbox"/> | <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. At least one of the following three statements applies:
The sale or exchange is of the entire residence for Two Hundred Fifty Thousand And No/100 Dollars (\$250,000.00) or less.
OR
I am married, the sale or exchange is of the entire residence for Five Hundred Thousand And No/100 Dollars (\$500,000.00) or less, and the gain on the sale or exchange of the entire residence is Two Hundred Fifty Thousand And No/100 Dollars (\$250,000.00) or less.
OR
I am married, the sale or exchange is of the entire residence for Five Hundred Thousand And No/100 Dollars (\$500,000.00) 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 two (2) years or more during the five (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 two (2) year period ending on the date of the sale or exchange of the principal residence. |

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(Continued)

True False

5. During the five (5) year period ending on the date of the 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.
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 applied occurred more than five (5) years prior to the date I sold or exchanged the residence.
- OR N/A

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.

IN WITNESS WHEREOF, the undersigned have executed this document on the date(s) set forth below.

Signature

Date

Print Name

Signature

Date

Print Name