

**Form R-5E**

1501234 05/13

**Virginia Department of Taxation  
Nonresident Real Property Owner Exemption Certificate**

**Part I. Owner/Seller**

SSN, FEIN, or Virginia Business Account
Name
(If Trust) Name and Title of Fiduciary
Address (of Fiduciary if Trust) Number & Street or Rural Route & Box
City or Town, State and ZIP Code
Daytime Phone Number (      )

**Part II. Type of Entity (check one)**

Individual	<input type="checkbox"/>	C-Corp.	<input type="checkbox"/>
Trust/Estate	<input type="checkbox"/>	Partnership	<input type="checkbox"/>
LLC	<input type="checkbox"/>	S-Corp	<input type="checkbox"/>

**Part III. Property Information**

Legal Description
Address (Number and Street or Rural Route and Box Number)
City or County

**Part IV. Transaction Type (Check one)**

Sales	<input type="checkbox"/>	Rental	<input type="checkbox"/>
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**Part V. Broker or Real Estate Reporting Person**

SSN, Fed. Employer Identification #, or Virginia Business Account #
Name
Address (Number and Street)
City or Town, State and ZIP Code

**Part VI. Exemption for rental/lease gross annual payments of less than \$600 .....**

**Part VII. Exempt Transfers of Real Property**

Gain on sale of principal residence up to \$250,000 (\$500,000 on joint return) excluded from income pursuant to IRC § 121.	<input type="checkbox"/>
Like-kind exchange under IRC § 1031.	<input type="checkbox"/>
Involuntary conversions eligible for tax deferral under IRC §§ 1033 & 1034.	<input type="checkbox"/>
Tax free gift or inheritance under IRC § 102.	<input type="checkbox"/>
Tax free contribution for partnership interest under IRC § 721.	<input type="checkbox"/>
Transfer of property pursuant to tax-free corporate reorganization.	<input type="checkbox"/>
Tax free contribution to corporation in exchange for stock under IRC § 351.	<input type="checkbox"/>
Other transactions not subject to federal or Virginia income taxes. Explain: _____	<input type="checkbox"/>

**For Assistance:**

Write to: **Department of Taxation  
Office of Customer Services  
P. O. Box 1115  
Richmond, VA 23218-1115**

Call: **804-367-8031**

Internet: **www.tax.virginia.gov**

To get forms: **804-367-8031**

I, the undersigned, hereby certify that the condition cited applies to the property described herein and that this transaction, property and/or income is exempt from the Nonresident Real Property Owner Registration Requirements.

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

**Mail this certificate to: Department of Taxation, P. O. Box 1880, Richmond, VA 23218-1880**