

**CERTIFICATION UNDER THE  
FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT ("FIRPTA")**

Section 1445 of the U.S. Internal Revenue Code provides that a buyer of a U.S. real property interest must withhold 1  
tax if the Seller is a foreign person, unless one of the exceptions in the Act applies. The following will inform the 2  
Buyer and Closing Agent whether or not tax withholding is required. 3

Note: The above law applies to foreign corporations, partnerships, trusts, estates and other foreign entities, as well 4  
as to foreign individuals. If the Seller is a corporation, partnership, trust, estate or other entity, the terms "I" and "my" 5  
as used below means the corporation or other entity. A "real property interest" includes full or part ownership of land 6  
and/or improvements thereon; leaseholds; options to acquire any of the foregoing; and an interest in foreign 7  
corporations, partnerships, trusts or other entities holding U.S. real estate. 8

**SELLER CERTIFICATION.** Seller hereby certifies the following: 9

**PROPERTY.** I am the Seller of real property that: 10  
7541 123rd Avenue NE Kirkland WA 98033 11  
Address City State Zip  
 or  (if no street address) legally described on the attached. 12

**CITIZENSHIP STATUS.** I  AM ~~AM~~ NOT a non-resident alien (or a foreign corporation, foreign partnership, 13  
 foreign trust, foreign estate or other foreign business entity) for purposes of U.S. income taxation. 14

**TAXPAYER I.D. NUMBER.** 15  
 My U.S. taxpayer identification number (e.g. social security number) is \_\_\_\_\_ 16  
(Tax I.D. number to be provided by Seller at Closing)

**ADDRESS.** 17  
 My home address is Same as above 18  
Address City State Zip

Under penalties of perjury, I declare that I have examined this Certification and to the best of my knowledge and 19  
 belief it is true, correct and complete. I understand that this Certification may be disclosed to the Internal Revenue 20  
 Service and that any false statement I have made here could be punished by fine, imprisonment, or both. 21

[Signature] 7/10/17 \_\_\_\_\_ 22  
Seller Date Seller Date

**BUYER CERTIFICATION** (Fill this in only if the Seller is a non-resident alien). 23

**NOTE:** If the Seller is a non-resident alien, and has not obtained a release from the Internal Revenue Service, 24  
 then the Closing Agent must withhold 10% of the amount realized from the sale and pay it to the IRS, unless 25  
 Buyer certifies that **BOTH** statements below are correct: 26

1. **Amount Realized.** I certify that the total price that I am to pay for the property, including liabilities assumed 27  
 and all other consideration to the Seller, does not exceed \$300,000; and 28

2. **Family Residence.** I certify that I or a member of my family\* have definite plans to reside on the property for 29  
 at least 50% of the time that the property is used by any person during each of the first two twelve month 30  
 periods following the date of this sale. 31

\* (Defined in 11 U.S.C. 267(c)(4). It includes brothers, sisters, spouse, ancestors and lineal descendants). 32

Under penalties of perjury, I declare that I have examined this Certification and to the best of my knowledge and 33  
 belief both statements are true, correct and complete. I understand that this Certification may be disclosed to the 34  
 Internal Revenue Service and that any false statement I have made here could be punished by fine, 35  
 imprisonment, or both. 36

\_\_\_\_\_  
 Buyer Date Buyer Date 37