

Certification for Information Reporting on the Sale of Property

Seller Assurances

Check "yes" or "no" for assurances (1) through (5)

Yes No

- (1) The property sold was used by me as my personal residence.
- (2) I owned and used the residence as my principal residence for periods aggregating two years or more during the five-year period ending on the date of the sale or exchange of the residence.
- (3) I have not sold or exchanged another principal residence during the two-year period ending on the date of the or exchange of the residence (not taking into account any sale or exchange before May 7, 1997).
- (4) No portion of the residence has been used for business or rental purposes by me (or my spouse if I am married) after May 6, 1997.
- (5) At least one of the following three statements applies:
- (i) The sale or exchange is of the entire residence for \$250,000 or less.
- OR
- (ii) 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
- (iii) 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 her or her principal residence for periods aggregating two years or more during the five-year period ending on the date of the sale or exchange, and
- (c) my spouse also has not sold or exchanged another principal residence during the two-year period ending on the date of the sale or exchange of the residence (not taking into account any sale or exchange before May 7, 1997).

Seller Certification

You are required by law to provide your closing agent with your correct Taxpayer Identification Number. If you do not provide your correct TIN to your closing agent, you may be subject to civil or criminal penalties imposed by law under the Tax Reform Act of 1986, under Internal Revenue Code Sections 6045(e), 6676, 6722, 6723 and 7203.

Under penalties of perjury, I certify that all of the information on this form is true and accurate as of the end of the day of the sale or exchange.

Date

(X) _____

(X) _____