

**NONFOREIGN PERSON AFFIDAVIT**  
**Under IRC § 1445 (B)(2)**

State of New York

County of \_\_\_\_\_

\_\_\_\_, (the seller(s)), being first duly sworn, states under penalties of perjury:

1. That I am/we are the transferor(s) of property located at \_\_\_\_\_, Town of \_\_\_\_\_, County of \_\_\_\_\_, New York State and described as Tax Map Number \_\_\_\_\_.
2. That my United States taxpayer Identification number (Social Security Number) is \_\_\_\_\_ and \_\_\_\_\_, respectively.
3. That I am/We are not a “foreign person” as the term is defined in Section 1445(f) of the Internal Revenue Code.

This affidavit is given to \_\_\_\_\_, (the transferee(s)) of the property described in Paragraph 1 above for the purpose of establishing and documenting the nonforeign affidavit exemption to the withholding requirements of Section 1445 of the Internal Revenue Code.

\_\_\_\_\_

Address:

Sworn & Subscribed to before me  
this \_\_\_ day of \_\_\_\_\_, 2023

\_\_\_\_\_  
Notary Public

**Note:** This affidavit may be used where the transferor is a nonforeign person as referred to in the Foreign Investment in Real Property Tax Act, as amended by the Deficit Reduction Act of 1984.