

Section 1446(f) Affidavit – Entity

Section 1446(f) of the Internal Revenue Code provides that a transferee of an interest in a partnership must withhold tax if the transferor is a foreign person and a portion of the gain on the disposition of such partnership interest would be treated under section 864(c)(8) of the Internal Revenue Code as effectively connected with the conduct of a trade or business within the United States. For U.S. tax purposes (including section 1446), the owner of a disregarded entity (which has legal title to a partnership interest under local law) will be the transferor of the partnership interest and not the disregarded entity. To inform the transferee that withholding of tax is not required upon the disposition of a partnership interest by *[name of transferor]*

_____, the undersigned hereby certifies the following on behalf of *[name of the transferor]* _____ :

1. *[Name of transferor]*_____ is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);
2. *[Name of transferor]* _____ is not a disregarded entity as defined in section 1.1445-2(b)(2)(iii) of Income Tax Regulations;
3. *[Name of transferor]*_____’s U.S. employer identification number is _____, and
4. *[Name of transferor]*_____’s office address is _____.

*[Name of transferor]*_____ understands that this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct, and complete, and I further declare that I have authority to sign this document on behalf of *[name of transferor]* _____.

Sign here: _____

By:

Date:

Title: