

Section 1446(f) Affidavit – Individual

Section 1446(f) of the Internal Revenue Code provides that a transferee (buyer) of an interest in a partnership must withhold tax if the transferor (seller) 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. To inform the transferee (buyer) that withholding of tax is not required upon my disposition of a partnership interest, I, *[name of transferor]* _____, hereby certify the following:

1. I am not a nonresident alien for purposes of U.S. income taxation;
2. My U.S. taxpayer identification number (social security number) is _____; and
3. My home address is _____.

I understand that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement I have made here 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.

Sign here: _____

By:
Date: