



First American Title Insurance Company

To: **First American Title Insurance Company**

File No.:

Re: **("Property")**
Seller:

Date:

Give form to requestor. Do not send to the IRS.

INFORMATION REQUEST FORM – For IRS 1099-S Reporting For Real Estate Transactions

Print or type – follow all instructions carefully	Name (as shown on your income tax return)	
	Name of entity in title, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual / Sole proprietor <input type="checkbox"/> Corporation (exempt from 1099-S reporting) <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. For LLC, enter the tax classification (D=disregarded entity, C=corporation, P=Partnership) ▶ _____	
	<input type="checkbox"/> Other (i.e. Bankrupts, Estates, Trusts, etc. – see instructions) ▶ _____	
Forwarding Street Address (your address after closing)		Percentage Owned <input type="checkbox"/> 100% <input type="checkbox"/> Other: _____ %
City, State, and Zip code		Number of sellers including you

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid the imposition, under the Internal Revenue Code, of civil or criminal penalties for failing to furnish a correct TIN and to insure the TIN passes the IRS's Name/TIN matching software's TIN matching process which we utilize. For individuals, this is your social security number (SSN). However for a resident alien, sole proprietor, or disregarded entity, see "Specific Instructions" below. For other entities, it is your employer identification number (EIN). **Note:** If multiple sellers are involved, see "General Instructions" below.

Social security number	
or	

Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am a U.S. citizen or other U.S. person (defined below).

Sign Here	Signature of U.S. person ▶	Date ▶
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GENERAL INSTRUCTIONS
Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form
A person who is required to file an information return on real estate with the IRS must obtain your correct taxpayer identification number (TIN). Use this form *only* if you are a U.S. person (including a resident alien). Notify us if you are not a U.S. person and we will send you IRS Form W-8BEN.

Definition of a U.S. Person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Requirement to Furnish TIN & Penalties for Failure
You are required by law to provide us with your correct TIN. If you fail to furnish your correct TIN, or make a false statement on this form, you may be subject to both civil and criminal penalties. If we disclose or use your TIN in violation of federal law, we may be subject to civil and criminal penalties.

Multiple Sellers
Each seller must complete a separate form. Spouses who hold title as tenants in common, joint tenants, tenants by the entirety, or community property will be treated as a single seller unless we are instructed otherwise.

SPECIFIC INSTRUCTIONS
Please review chart "What Name and Number to Give" on page 2.

Individuals. You must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.
If more than one name is listed, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided and follow the instructions on the next page.

(Specific Instructions Continued on Next Page)

For Escrow Use Only – Additional File Information			
[] Change [] Void [] Delete	No. of 1099-S Forms required for this file? []	Is Name/Entity Party a 'Non-Record' Seller? [] Type is: [] H/W or Individual [] Trust/Business	Is Property part of an Exchange? [] YES [] NO
For Escrow Use Only – Required for 1099-S Data Entry Only (No entry in FAST)			
[] Add [] Change [] Delete	Contract Sales Price \$	Buyer's Part of Real estate Tax \$	Actual Settlement Date



First American Title Insurance Company

INFORMATION REQUEST FORM – For IRS 1099-S Reporting *(Continued)*

Specific Instructions (Continued)

Limited liability company (LLC) (Continued)

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 2301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Name of entity in title" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and enter "same" on the "Name of entity in title" line.

Other entities. Enter the name as shown on required federal tax documents on the "Name" line. This name should match the agreement, charter, order, or other document creating the entity.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line.

Note: Check the appropriate box for your status (Individual/Sole Proprietor, Corporation, etc.)

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see "How to get a TIN" below.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see "Limited liability company (LLC)" on page 1), enter the owner's SSN (or EIN, if you have one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See the chart below for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for a SSN, get Form SS-5, "Application for a Social Security

Card," from the local Social Security Administration office, or online at www.ssa.gov or by calling 1-800-772-1213. Use form W-7, "Application for IRS Individual Taxpayer Identification Number", to apply for an ITIN,

or Form SS-4, "Application for Employer Identification Number," to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under "Starting a Business." You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete this Information Request Form but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to us.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. **Note:** A TIN is required if withholding is required under FIRPTA.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to us that you are a U.S. person, or resident alien, sign this form. For property owned by spouses as tenants in common, joint tenants, tenants by the entirety, or community property, only the spouse whose TIN is shown first on the Name line or is circled should sign.

Signature requirements: You must sign the certification.

What Name and Number to Give

For this Type of Owner:	Give Name and Social Security Number (SSN) of:
1. Individual	The individual
2. Spouses (who hold title as tenants in common, joint tenants, tenants by the entirety, or community property)	Show both spouses, with the name of the spouse whose SSN is used shown first and circled ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Disregarded entity or Sole proprietorship owned by an individual	The owner ³
For this Type of Owner:	Give Name and Employer Identification Number (EIN) of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation or LLC electing corporate status
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership or multi-member LLC
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹List first and circle the name of the person whose number you furnish. If only one person has an SSN, that person's number must be furnished.

²Circle the minor's name and furnish the minor's SSN.

³You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.



First American Title Insurance Company

Seller:
Property:

File No.: ()
Closing Date:

**CERTIFICATION FOR NO INFORMATION REPORTING
ON THE SALE OR EXCHANGE OF A PRINCIPAL RESIDENCE**

This form may be completed by the seller of a principal residence. This information is necessary to determine whether the sale or exchange should be reported to the seller, and to the Internal Revenue Service on Form 1099-S, Proceeds From Real Estate Transactions. If the seller properly completes Parts I and III, and makes a "true" response to assurances (1) through (6) in Part II (or a "not applicable" response to assurance (6)), no information reporting to the seller or to the Service will be required for that seller. The term "seller" includes each owner of the residence that is sold or exchanged. **Thus, if a residence has more than one owner, a real estate reporting person must either obtain a certification from each owner (whether married or not) or file an information return and furnish a payee statement for any owner that does not make the certification.**

PART I. SELLER INFORMATION

1. Name _____
2. Address or legal description (including city, state and ZIP code) of residences being sold or exchanged _____
3. Taxpayer Identification Number (TIN) _____

PART II. SELLER ASSURANCES

Check "true" or "false" for assurances (1) through (5), and "true", "false", or "not applicable" for assurance (6).

True	False
<input type="checkbox"/>	<input type="checkbox"/>

- (1) I owned and used the residence as my principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence.
- (2) I have not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence.
- (3) I (or my spouse or former spouse, if I was married at any time during the period beginning after May 6, 1997, and ending today) have not used any portion of the residence for business or rental purposes after May 6, 1997.
- (4) At least one of the following three statements applies:

The sale or exchange is of the entire residence for \$250,000 or less.

OR

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

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 his or her principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence, and (c) my spouse also has not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence.

<input type="checkbox"/>	<input type="checkbox"/>
True	False
<input type="checkbox"/>	<input type="checkbox"/>
	N/A
<input type="checkbox"/>	<input type="checkbox"/>

- (5) During the 5-year period ending on the date of the sale or exchange of the residence, I did not acquire the residence in an exchange to which section 1031 of the Internal Revenue Code applied.
- (6) If my basis in the residence is determined by reference to the basis in the hands of a person who acquired the residence in an exchange to which section 1031 of the Internal Revenue Code applied, the exchange to which section 1031 applied occurred more than 5 years prior to the date I sold or exchanged the residence.

PART III. SELLER Certification

Under penalties of perjury, I certify that all the above information is true as of the end of the day of the sale or exchange.

Signature of Seller

Date