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|---|--|---|----------|---|--|--|
| <input type="checkbox"/> Check here if multiple sellers | | | | Withholding on Sales or Transfers of Real Property and Associated Tangible Personal Property by Nonresidents | | |
| 1. Seller's Name | | 2. Seller's Social Security or FEI Number | | 9. Date of sale _____ | | |
| 3. Address | | | | 10. Total sales price \$ _____ | | |
| City | | State | ZIP Code | | 11. Taxable amount or gain (optional) \$ _____ | |
| 4. Buyer's Name | | 5. Buyer's Social Security or FEI Number | | 12. Amount withheld or remitted to State \$ _____ | | |
| 6. Address | | | | Remit to: Georgia Department of Revenue Processing Center P.O. Box 105678 Atlanta, GA 30348-5678 | | |
| City | | State | ZIP Code | | | |
| 7. Contact Person | | 8. Telephone Number | | | | |
| COPY 1 - STATE COPY | | | | | | |

Instructions

- Line 1. If more than one seller, submit a separate form for each.
- Line 2. Social security number if an individual; FEI number if a corporation or other organization with an FEI number.
- Line 3. If mailing address is a Post Office Box, also list street address.
- Line 4. If more than one buyer, submit a separate form for each.
- Line 5. Social security number if an individual; FEI number if a corporation or other organization with an FEI number.
- Line 6. If mailing address is a Post Office Box, also list street address.
- Line 7. Contact name for buyer.
- Line 8. Telephone number for contact person.
- Line 9. Date the sale or transfer of real property and associated tangible personal property took place.
- Line 10. Total amount paid for the real property and associated tangible personal property, including the value of any real, personal, tangible or intangible property given in consideration of the sale or transfer. If multiple sellers, list only the portion related to the seller listed on Line 1.
- Line 11. If the taxable gain from the sale or transfer is known, and the taxable amount or gain is less than the sales price, seller may execute an affidavit (Form IT-AFF2) to the buyer, swearing to the taxable amount or gain, and the amount to be withheld (Line 12) may be computed using the taxable amount or gain; otherwise, the amount to be withheld and remitted (Line 12) is to be calculated based on the total sales price (Line 10). If multiple sellers, list only the portion related to the seller listed on Line 1.
- Line 12. Amount withheld and remitted to the State is 3% of the total sales price (Line 10), unless the seller has supplied an affidavit (Form IT-AFF2) to the buyer, swearing to the taxable amount or gain, in which case, the amount to be withheld and remitted to the State shall be computed as 3% of the taxable amount or gain (Line 11).

Remit tax by mailing this form with payment for the amount on Line 12 on or before the last day of the month following the closing. The seller should retain 2 copies of the form and give a copy to the buyer. Sellers must attach a copy of Form G-2RP to their Georgia individual income tax return.

Please note: For all purposes of this withholding, the person or entity identified as the seller on the settlement statement shall be considered the seller. If the seller is a disregarded single member limited liability company (SMLLC), both the SMLLC and its owner should be listed as the seller on this form. Both the SMLLC and its owner may be listed on the settlement statement.