The seller of a principal residence should complete this form to determine whether the sale or exchange should be reported to the IRS on Form 1099-S, Proceeds from Real estate Transaction. If the seller completes Parts I and III, and makes a “yes” response to assurances (1) through (4) in Part II, no information reporting 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, the closing agent 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 who does not make the certification.

**Part I. Seller Information:**

1. Name_____________________________________________________________________________________________________

2. Address or legal description (including city, state and zip code) of residence being sold or exchanged:
   - Block_____________ Lot___________ Street Address
   - City ___________________________ State _____________ Zip ______________

3. Taxpayer Identification Number (TIN) ___________________________________________________________________________

**Part II. Seller Assurances:**

TRUE ☐ FALSE ☐ 1. I owned and used the residence as my principal residence for 2 or more years 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 (excluding any sale or exchange before May 7, 1997).

☐ 3. No portion of the residence has been used for business or rental purposes by me (or my spouse if I am married) 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,
   - 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,
   - 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 2 years or more during the 5 year period ending on the date of the sale or exchange, 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 (excluding any sale or exchange before May 7, 1997).

**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 the Seller ___________________________ Date ___________________________