

FEDERAL REGULATION POTPOURRI

ALTA 2014 Business Strategies Conference – Nashville, TN

Presented by

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**** Internal Revenue Service Forms, Publications, and all other presentation materials are provided for educational purposes only and should not be relied upon for actual use.*

Form **12277**
(October 2011)

Department of the Treasury — Internal Revenue Service

**Application for Withdrawal of Filed
Form 668(Y), Notice of Federal Tax Lien**
(Internal Revenue Code Section 6323(j))

1. Taxpayer Name *(as shown on the Notice of Federal Tax Lien)*

2. Social Security/Employer Identification No.

3. Taxpayer's Representative, if applicable, or Name and Title of contact person, if taxpayer is a business

4. Address *(Number, Street, P.O. Box)*

5. City

6. State

7. ZIP code

8. Phone Number

9. Attach copy of the Form 668(Y), Notice of Federal Tax Lien, if available, **OR**, if you don't have a copy, provide the following information, if available:

Serial number of Form 668(Y) *(found near the top of the document)*

Date Form 668(Y) filed

Recording office where Form 668(Y) was filed

10. Current status of the federal tax lien ("**x**" appropriate box)

☐ Open

☐ Released

☐ Unknown

11. Reason for requesting withdrawal of the filed Notice of Federal Tax Lien ("**x**" appropriate box(es))

☐ The Notice of Federal Tax Lien was filed prematurely or not in accordance with IRS procedures.

☐ The taxpayer entered into an installment agreement to satisfy the liability for which the lien was imposed and the agreement did not provide for a Notice of Federal Tax Lien to be filed.

☐ The taxpayer is under a Direct Debit Installment Agreement.

☐ Withdrawal will facilitate collection of the tax.

☐ The taxpayer, or the Taxpayer Advocate acting on behalf of the taxpayer, believes withdrawal is in the best interest of the taxpayer and the government.

12. Explain the basis for the withdrawal request *(attach additional sheets and other documentation that substantiates your request, as needed)*

Affirmation

Under penalties of perjury, I declare that I have examined this application (including any accompanying schedules, exhibits, affidavits, and statements) and, to the best of my knowledge and belief, it is true, correct, and complete

Signature *(Taxpayer or Representative)*

Title *(if business)*

Date

General Instructions

1. Complete the application. If the information you supply is not complete, it may be necessary for the IRS to obtain additional information before making a determination on the application.
 - Sections 1 and 2: Enter the taxpayer's name and Social Security Number (SSN) or Employer Identification Number (EIN) as shown on the Notice of Federal Tax Lien (NFTL).
 - Section 3: Enter the name of the person completing the application if it differs from the taxpayer's name in section 1 (for example, taxpayer representative). For business taxpayers, enter the name and title of person making the application. Otherwise, leave blank.
 - Sections 4 through 8: Enter current contact information of taxpayer or representative.
 - Section 9: Attach a copy of the NFTL to be withdrawn, if available. If you don't have a copy of the NFTL but have other information about the NFTL, enter that information to assist the IRS in processing your request.
 - Section 10: Check the box that indicates the current status of the lien.
 "Open" means there is still a balance owed with respect to the tax liabilities listed on the NFTL.
 "Released" means the lien has been satisfied or is no longer enforceable.
 "Unknown" means you do not know the current status of the lien.
 - Section 11: Check the box(es) that best describe the reason(s) for the withdrawal request. **NOTE:** If you are requesting a withdrawal of a released NFTL, you generally should check the last box regarding the best interest provision.
 - Section 12: Provide a detailed explanation of the events or the situation to support your reason(s) for the withdrawal request. Attach additional sheets and supporting documentation, as needed.
 - Affirmation: Sign and date the application. If you are completing the application for a business taxpayer, enter your title in the business.
2. Mail your application to the IRS office assigned your account. If the account is not assigned or you are uncertain where it is assigned, mail your application to IRS, ATTN: Advisory Group Manager, in the area where you live or is the taxpayer's principal place of business. Use Publication 4235, *Advisory Group Addresses*, to determine the appropriate office.
3. Your application will be reviewed and, if needed, you may be asked to provide additional information. You will be contacted regarding a determination on your application.
 - a. If a determination is made to withdraw the NFTL, we will file a Form 10916(c), *Withdrawal of Filed Notice of Federal Tax Lien*, in the recording office where the original NFTL was filed and provide you a copy of the document for your records.
 - b. If the determination is made to not withdraw the NFTL, we will notify you and provide information regarding your rights to appeal the decision.
4. **At your request, we will notify other interested parties of the withdrawal notice. Your request must be in writing and provide the names and addresses of the credit reporting agencies, financial institutions, and/or creditors that you want notified.**

NOTE: Your request serves as our authority to release the notice of withdrawal information to the agencies, financial institutions, or creditors you have identified.
5. If, at a later date, additional copies of the withdrawal notice are needed, you must provide a written request to the Advisory Group Manager. The request must provide:
 - a. The taxpayer's name, current address, and taxpayer identification number with a brief statement authorizing the additional notifications;
 - b. A copy of the notice of withdrawal, if available; and
 - c. A supplemental list of the names and addresses of any credit reporting agencies, financial institutions, or creditors to notify of the withdrawal of the filed Form 668(Y).

Privacy Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. The primary purpose of this form is to apply for withdrawal of a notice of federal tax lien. The information requested on this form is needed to process your application and to determine whether the notice of federal tax lien can be withdrawn. You are not required to apply for a withdrawal; however, if you want the notice of federal tax lien to be withdrawn, you are required to provide the information requested on this form. Sections 6001, 6011, and 6323 of the Internal Revenue Code authorize us to collect this information. Section 6109 requires you to provide the requested identification numbers. Failure to provide this information may delay or prevent processing your application; providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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5. City

6. State

7. ZIP code

8. Phone Number

9. Attach copy of the Form 668(Y), Notice of Federal Tax Lien, if available, **OR**, if you don't have a copy, provide the following information, if available:

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Date Form 668(Y) filed

Recording office where Form 668(Y) was filed

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☐ The taxpayer entered into an installment agreement to satisfy the liability for which the lien was imposed and the agreement did not provide for a Notice of Federal Tax Lien to be filed.

☐ The taxpayer is under a Direct Debit Installment Agreement.

☐ Withdrawal will facilitate collection of the tax.

☐ The taxpayer, or the Taxpayer Advocate acting on behalf of the taxpayer, believes withdrawal is in the best interest of the taxpayer and the government.

12. Explain the basis for the withdrawal request *(attach additional sheets and other documentation that substantiates your request, as needed)*

Affirmation

Under penalties of perjury, I declare that I have examined this application (including any accompanying schedules, exhibits, affidavits, and statements) and, to the best of my knowledge and belief, it is true, correct, and complete

Signature *(Taxpayer or Representative)*

Title *(if business)*

Date

**Application for Withholding Certificate for Dispositions
by Foreign Persons of U.S. Real Property Interests**

OMB No. 1545-1060

► **Please type or print.**

1 Name of transferor (attach additional sheets if more than one transferor)	Identification number
Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.	
2 Name of transferee (attach additional sheets if more than one transferee)	Identification number
Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.	
3 Applicant is: Transferor <input type="checkbox"/> Transferee <input type="checkbox"/>	
4a Name of withholding agent (see instructions)	b Identification number
c Name of estate, trust, or entity (if applicable)	d Identification number
5 Address where you want withholding certificate sent (street address, apt. or suite no., P.O. box, or rural route number)	Phone number (optional)
City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.	
6 Description of U.S. real property transaction: a Date of transfer (month, day, year) (see inst.) _____ b Contract price \$ _____ c Type of interest transferred: <input type="checkbox"/> Real property <input type="checkbox"/> Associated personal property <input type="checkbox"/> Domestic U.S. real property holding corporation d Use of property at time of sale: <input type="checkbox"/> Rental or commercial <input type="checkbox"/> Personal <input type="checkbox"/> Other (attach explanation) e Adjusted basis \$ _____ f Location and general description of property (for a real property interest), description (for associated personal property), or the class or type and amount of the interest (for an interest in a U.S. real property holding corporation). See instructions. _____ _____ g For the 3 preceding tax years: (1) Were U.S. income tax returns filed relating to the U.S. real property interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," when and where were those returns filed? ► _____ (2) Were U.S. income taxes paid relating to the U.S. real property interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the amount of tax paid for each year ► _____ 7 Check the box to indicate the reason a withholding certificate should be issued. See the instructions for information that must be attached to Form 8288-B. a <input type="checkbox"/> The transferor is exempt from U.S. tax or nonrecognition treatment applies. b <input type="checkbox"/> The transferor's maximum tax liability is less than the tax required to be withheld. c <input type="checkbox"/> The special installment sales rules described in section 7 of Rev. Proc. 2000-35 allow reduced withholding. 8 Does the transferor have any unsatisfied withholding liability under section 1445? <input type="checkbox"/> Yes <input type="checkbox"/> No See the instructions for information required to be attached. 9 Is this application for a withholding certificate made under section 1445(e)? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," check the applicable box in a and the applicable box in b below. a Type of transaction: <input type="checkbox"/> 1445(e)(1) <input type="checkbox"/> 1445(e)(2) <input type="checkbox"/> 1445(e)(3) <input type="checkbox"/> 1445(e)(5) <input type="checkbox"/> 1445(e)(6) b Applicant is: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Other person required to withhold. Specify your title (e.g., trustee) ► _____	

Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature

Title (if applicable)

Date

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8288 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8288.

General Instructions

Purpose of form. Use Form 8288-B to apply for a withholding certificate to reduce or eliminate withholding on dispositions of U.S. real property interests by foreign persons, but **only** if the application is based on:

1. A claim that the transferor is entitled to nonrecognition treatment or is exempt from tax,
2. A claim solely on a calculation that shows the transferor's maximum tax liability is less than the tax otherwise required to be withheld, or
3. A claim that the special installment sales rules described in section 7 of Rev. Proc. 2000-35 allowed reduced withholding.

Do not use this form for applications:

- Based on an agreement for the payment of tax with conforming security,
- For blanket withholding certificates under Rev. Proc. 2000-35, or
- Other than the three types described above.

See Regulations sections 1.1445-3 and 1.1445-6 and Rev. Proc. 2000-35 for information and procedures for applying for a withholding certificate.

Who can apply for a withholding certificate. Either the transferee or the transferor (or other authorized person) can file this application.

Withholding certificate. The IRS can issue a withholding certificate to reduce or eliminate withholding under section 1445. A certificate issued before the transfer notifies the transferee that reduced withholding or no withholding is required. A certificate issued after the transfer may authorize an early or a normal refund. If, on the date of transfer, an application for a withholding certificate is or has been submitted to the IRS, the applicable withholding is not required to be paid over to the IRS until the 20th day after the day that the IRS mails the withholding certificate or notice of denial. A transferor that applies for a withholding certificate must notify the transferee in writing that the certificate has been applied for on the day of or prior to the transfer.

The IRS will normally act on an application within 90 days of receipt of all information necessary to make a proper determination. The IRS will determine whether withholding should be reduced or eliminated or whether a withholding certificate should not be issued.

Identification number. The U.S. taxpayer identification number (TIN) of all parties to the transaction must be on the application for a withholding certificate. For U.S. individuals, the TIN is a social security number (SSN). For all other entities, it is an employer identification number (EIN). If you do not have an EIN, you can apply for one online at www.irs.gov/smallbiz or by telephone at 1-800-829-4933. Also, you can file Form SS-4, Application for Employer Identification Number, by fax or mail.

If you are a nonresident alien individual who is required to have a TIN, but is not eligible to obtain an SSN, you must apply for an IRS individual taxpayer identification number (ITIN). If you do not have a TIN and are eligible for an ITIN, you can apply for an ITIN by attaching the completed Form 8288-B to a completed Form W-7 and forwarding the package to the IRS at the address given in the Form W-7 instructions. Get Form W-7, Application for IRS Individual Taxpayer Identification Number, for more information.

Any withholding certificate issued by the IRS applies only for the limited purpose of determining the withholding obligation under section 1445 and does not apply to any substantive issue that may arise in connection with the transfer. The acceptance by the IRS of any evidence submitted in connection with this application is not binding on the IRS for any purpose other than issuing the withholding certificate. The information submitted in support of the application may be subject to verification by the IRS prior to issuance of a withholding certificate.

If you receive a withholding certificate from the IRS and withholding is still required, a copy of the withholding certificate must be attached to Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests.

Installment sales. A transferee is required to withhold on the full sales price regardless of the amount of the payment. However, if the transferor is not a dealer and will report gain using the installment method under section 453, a withholding certificate allowing reduced withholding may be obtained. Any withholding certificate based on the installment sale method will provide for payment of interest on the deferred tax liability under section 453A(c) when applicable.

For installment sales subject to withholding under section 1445(a) or (e), the IRS will consider applications for a withholding certificate based on the transferee's (or entity's or fiduciary's) agreement to all of the following:

1. Withhold and pay over 10% or lower amount determined by the IRS (or the amount the IRS determines to be appropriate under section 1445(e)) of the down payment. The amount of the down payment includes any liabilities of the transferor (entity in the case of section 1445(e)) assumed by the transferee, or liabilities to which the U.S. real property interest was subject immediately before and after the transfer.

2. Withhold 10% or lower amount determined by the IRS (or the amount the IRS determines to be appropriate under section 1445(e)) of each subsequent payment and the interest on the deferred tax liability.

3. Use Forms 8288 and 8288-A (relating to withholding on dispositions by foreign persons of U.S. real property interests) to pay over all amounts withheld. The identification number of the transferor (or interest holder subject to withholding under section 1445(e)) must be included on Forms 8288 and 8288-A.

4. Notify the IRS before the disposition or encumbrance of the U.S. real property interest (of the installment obligation under section 1445(e)), and when it occurs, pay over the remaining amount to be withheld.

5. Continue to withhold under a reduced withholding certificate until an amended certificate is issued, even if the transferor pledges the installment obligation in exchange for all or part of the proceeds due on the obligation and includes in gross income under section 453A(d) the net proceeds of the secured indebtedness.

Where to send applications for a withholding certificate. Form 8288-B and other applications for a withholding certificate must be sent to Internal Revenue Service, P.O. Box 409101, Ogden, UT 84409.

Specific Instructions

Complete all information for each line. An application that is not substantially complete when submitted will be rejected. For example, an application without a specific or estimated date of transfer will not be considered to be substantially complete.

Line 1. Enter the name, street address, and identification number of the transferor. If there are multiple transferors, attach additional sheets giving the required information about each one. For a transaction under section 1445(e), enter the required information for each foreign person for whom you are requesting reduced withholding.

Line 2. Enter the name, street address, and identification number of the transferee. If there are multiple transferees, attach additional sheets giving the required information about each one.

Line 4a. The withholding agent will normally be the buyer or other transferee as described in section 1445(d)(4). For distributions under section 1445(e), the withholding agent also includes a trustee, executor, or other authorized person.

Line 4b. If you are not applying for this withholding certificate in your personal capacity, enter your SSN or ITIN (see *Identification number* on this page for more information).

Line 4c. If you are acting on behalf of an estate or trust, or are signing as an authorized person for an entity other than an individual (for example, a corporation, qualified investment entity, or partnership), enter the name of the estate, trust, or entity.

Line 4d. Enter the EIN of the estate, trust, or entity.

Line 5. Enter the address you want the IRS to use for purposes of returning the withholding certificate.

Line 6a. Enter the year as a four-digit number (for example, "2013").

Line 6c. "Associated personal property" means property (for example, furniture) sold with a building. See Regulations section 1.897-1.

Line 6d. Check "Other" if the property was used for both personal and rental use and attach an explanation.

Line 6f. Enter the address and description of the property (for example, "10-story, 100-unit luxury apartment building"). For a real estate holding corporation interest transferred, enter the class or type and amount of the interest (for example, "10,000 shares Class A Preferred Stock XYZ Corporation"). You may attach additional sheets. Be sure to include your name and TIN on each sheet you attach.

Line 6g. A U.S. income tax return includes Forms 1040NR, and 1120-F.

Line 7a. If you checked 7a, attach:

1. A brief description of the transfer,
2. A summary of the law,
3. Facts supporting the claim of nonrecognition or exemption,
4. Evidence that the transferor has no unsatisfied withholding liability, and
5. The most recent assessed value for state or local property tax purposes of the interest to be transferred, or other estimate of its fair market value. You need not submit supporting evidence of the value of the property.

A nonresident alien or foreign corporation must also attach a statement of the adjusted basis of the property immediately before the distribution or transfer.

Line 7b. If you checked 7b, attach a calculation of the maximum tax that can be imposed on the disposition. You must also include a statement signed by the transferor under penalties of perjury that the calculation and all supporting evidence is true and correct to the best knowledge of the transferor.

The calculation of the maximum tax that can be imposed must include:

1. Evidence of the amount to be realized by the transferor, such as a copy of the signed contract of transfer;
2. Evidence of the adjusted basis of the property, such as closing statements, invoices for improvements, and depreciation schedules, or if no depreciation schedules are submitted, a statement of the nature of the use of the property and why depreciation was not allowed;

3. Amounts to be recaptured for depreciation, investment credit, or other items subject to recapture;

4. The maximum capital gain and/or ordinary income tax rates applicable to the transfer;

5. The tentative tax owed; and

6. Evidence showing the amount of any increase or reduction of tax to which the transferor is subject, including any reduction to which the transferor is entitled under a U.S. income tax treaty.

If you have a net operating loss, see Rev. Proc. 2000-35, section 4.06, for special rules about the maximum tax calculation.

If the purchase price includes personal property not subject to tax under section 897, for the calculation of maximum tax, the transferor must also include a statement listing each such item of personal property transferred and the fair market value attributable to each item. The fair market value claimed should be supported by an independent appraisal or other similar documentation.

Line 7c. If you checked 7c, see *Installment sales* earlier.

Line 8. You must provide a calculation of the transferor's unsatisfied withholding liability or evidence that it does not exist. This liability is the amount of any tax the transferor was required to, but did not, withhold and pay over under section 1445 when the U.S. real property interest now being transferred was acquired, or upon a prior acquisition. The transferor's unsatisfied withholding liability is included in the calculation of maximum tax liability so that it can be satisfied by the withholding on the current transfer.

Evidence that there is no unsatisfied withholding liability includes any of the following:

1. Evidence that the transferor acquired the subject or prior real property interest before 1985;
2. A copy of Form 8288 filed and proof of payment;
3. A copy of a withholding certificate issued by the IRS plus a copy of Form 8288 and proof of payment of any amount required by that certificate;
4. A copy of the nonforeign certificate furnished by the person from whom the U.S. real property interest was acquired (the certificate must be executed at the time of acquisition);
5. Evidence that the transferor purchased the subject or prior real property interest for \$300,000 or less and a statement, signed by the transferor under penalties of perjury, that the transferor purchased the property for use as a residence within the meaning of Regulations section 1.1445-2(d)(1);
6. Evidence that the person from whom the transferor acquired the subject or prior U.S. real property interest fully paid any tax imposed on that transaction under section 897;

7. A copy of a notice of nonrecognition treatment provided to the transferor under Regulations section 1.1445-2(d)(2) by the person from whom the transferor acquired the subject or prior U.S. real property interest; or

8. A statement, signed by the transferor under penalties of perjury, explaining why the transferor was not required to withhold under section 1445(a) with regard to the transferor's acquisition of the subject or prior real property interest.

Line 9a. If the transaction is subject to withholding under section 1445(e), check the box to indicate which provision of section 1445(e) applies.

Line 9b. Indicate whether the applicant is the taxpayer or the person required to withhold, and in what capacity that person is required to withhold.

Signature. The application must be signed by an individual, a responsible corporate officer, a general partner of a partnership, or a trustee, executor, or other fiduciary of a trust or estate. The application may also be signed by an authorized agent with a power of attorney. Form 2848, Power of Attorney and Declaration of Representative, can be used for this purpose.

Privacy Act and Paperwork Reduction Act

Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 1445 generally imposes a withholding obligation on the buyer or other transferee (withholding agent) when a U.S. real property interest is acquired from a foreign person. Section 1445 also imposes a withholding obligation on certain foreign and domestic corporations, qualified investment entities, and the fiduciary of certain trusts and estates. This form is used to apply for a withholding certificate to reduce or eliminate withholding on dispositions of U.S. real property interests by foreign persons if certain conditions apply.

You are required to provide this information. Section 6109 requires you to provide your identification number. We need this information to ensure that you are complying with the Internal Revenue laws and to allow us to figure and collect the right amount of tax. Failure to provide this information in a timely manner, or providing false information, may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and to U.S. commonwealths and possessions for use in the administration of their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 2 hr., 4 min.

Learning about the law or the form 2 hr., 7 min.

Preparing the form 1 hr., 7 min.

Copying, assembling, and sending the form to the IRS 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to the Internal Revenue Service, Tax Forms and Publications, SE:W:CAR:MP:TFP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this office. Instead, see *Where to send applications for a withholding certificate* earlier.



Applications for FIRPTA Withholding Certificates

Use [Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests](#) (PDF) to apply for a withholding certificate under categories (1), (2), and (3).

Do not use Form 8288-B for applications under categories (4), (5), and (6). For these categories follow the instructions given here.

The application must be signed by the individual or a duly authorized agent (with a copy of the power of attorney, such as Form 2848, attached), a responsible officer in the case of a corporation, a general partner in the case of a partnership, or a trustee, executor, or equivalent fiduciary in the case of a trust or estate. The person signing the application must verify under penalties of perjury that all representations are true, correct, and complete to that person's knowledge and belief. If the application is based in whole or in part on information provided by another party to the transaction, that information must be supported by a written verification signed under penalties of perjury by that party and attached to the application.

The application must be sent to:

Internal Revenue Service Center
P.O. Box 409101
Ogden, UT 84409

All applications for withholding certificates must use the following format. The information must be provided in paragraphs labeled to correspond with the numbers and letters set forth below. If the information requested does not apply, place "N/A" in the relevant space.

1. Information on the application category:
 1. State which category describes the application (Refer to [Categories](#)),
 2. If a category (4) application:
 1. State whether the proposed agreement secures (A) the transferor's maximum tax liability, or (B) the amount that would otherwise have to be withheld, and
 2. State whether the proposed agreement and security instrument conform to the standard formats.
2. Information on the transferee or transferor:
 1. State the name, address, and Taxpayer Identification Number (TIN) of the person applying for the withholding certificate (if this person does not have a TIN and is eligible for an Individual Taxpayer Identification Number (ITIN), he or she can apply for the ITIN by attaching the application to a completed Form W-7 and forwarding the package to the address given in the Form W-7 instructions).
 2. State whether that person is the transferee or transferor, and
 3. State the name, address and TIN of all other transferees and transferors of the U.S. real property interest for which the withholding certificate is sought.
3. Information on the U.S. real property interest for which the withholding certificate is sought, state the:
 1. Type of interest (such as, interest in real property, in associated personal property, or in a

- domestic U.S. real property holding corporation),
 - 2. Contract price,
 - 3. Date of transfer,
 - 4. Location and general description (if an interest in real property),
 - 5. Class or type and amount of the interest in a U.S. real property holding corporation, and
 - 6. Whether in the three preceding tax years: (1) U.S. income tax returns were filed relating to the U.S. real property interest, and if so, when and where those returns were filed, and if not, why returns were not filed, and (2) U.S. income taxes were paid relating to the U.S. real property interest, and if so, the amount of tax paid.
4. Provide full information concerning the basis for the issuance of the withholding certificate. Although the information to be included in this section of the application will vary from case to case, the following rules provide general guidelines for the inclusion of appropriate information for each category of application.

Category (4) Applications

If the application is based on an agreement for the payment of tax, the application must include:

- 1. Information establishing the transferor's maximum tax liability, or the amount that otherwise has to be withheld,
- 2. A signed copy of the agreement proposed by the applicant, and
- 3. A copy of the security instrument proposed by the applicant.

Either the transferee or the transferor may enter into an agreement for the payment of tax. The agreement is a contract between the IRS and any other person and consists of two necessary elements. Those elements are:

- 1. A detailed description of the rights and obligations of each, and
- 2. A security instrument or other form of security acceptable to the Commissioner or his delegate.

For more information on the agreement for the payment of tax, including a sample agreement, refer to section 5 of Revenue Procedure 2000-35. Revenue Procedure 2000-35 is in Cumulative Bulletin 2000-2.

There are four major types of security acceptable to the IRS. They are:

- 1. Bond with surety or guarantor,
- 2. Bond with collateral,
- 3. Letter of credit, and
- 4. Guarantee (corporate transferors).

The IRS may, in unusual circumstances and at its discretion, accept any additional form of security that it finds to be adequate.

For more information on acceptable security instruments, including sample forms of these instruments, refer to section 6 of Revenue Procedure 2000-35

Category (5) Applications

A blanket withholding certificate may be issued if the transferor holding the U.S. real property interests provides an irrevocable letter of credit or a guarantee and enters into a tax payment and security agreement with the IRS. A blanket withholding certificate excuses withholding concerning multiple dispositions of those property interests by the transferor or the transferor's legal representative during a period of no more than 12 months.

For more information, refer to section 9 of Revenue Procedure 2000-35

Category (6) Applications

These are non-standard applications and may be of the following types.

Agreement for Payment of Tax with Nonconforming Security

An applicant seeking to enter into an agreement for the payment of tax but wanting to provide a non-conforming type of security must include the following in the application:

1. The information required for Category (4) applications, discussed earlier,
2. A description of the nonconforming security proposed by the applicant, and
3. A memorandum of law and facts establishing that the proposed security is valid and enforceable and that it adequately protects the government's interest.

Other Nonstandard Applications

An application for a withholding certificate not previously described must explain in detail the proposed basis for the issuance of the certificate and set forth the reasons justifying the issuance of a certificate on that basis.

Availability of Records

The applicant must make available to the IRS, within the time prescribed, all information required to verify that representations relied upon in accepting the agreement are accurate, and that the obligations assumed by the applicant will be performed pursuant to the agreement. Failure to provide requested information promptly will usually result in rejection of the application, unless the IRS grants an extension of the target date.

Amendments to Applications

An applicant for a withholding certificate may amend an otherwise complete application by sending an amending statement to the Director, Ogden Service Center, at the address shown earlier. There is no particular form required, but the amending statement must provide the following information:

1. The name, address, and taxpayer identification number (if any) of the person providing the amending statement specifying whether that person is the transferee or transferor,
2. The date of the original application for a withholding certificate that is being amended,
3. A brief description of the real property interest for which the original application for a withholding certificate was provided, and
4. The basis for the amendment including any change in the facts supporting the original application for a withholding certificate and any change in the terms of the withholding certificate.

The statement must be signed and accompanied by a penalties of perjury statement.

If an amending statement is provided, the time in which the IRS must act upon the application is extended by 30 days. If the amending statement substantially changes the original application, the time for acting upon the application is extended by 60 days. If an amending statement is received after the withholding certificate has been signed by the Director, Ogden Service Center, but has not been mailed to the applicant, the IRS will have a 90-day extension of time in which to act.

References/Related Topics

- [FIRPTA Withholding](#)
- [Exceptions from FIRPTA Withholding](#)
- [Reporting and Paying Tax on U.S. Real Property Interests](#)
- [Withholding Certificates](#)
- [Road Map to Regulations](#)
- [Definitions of Terms and Procedures Unique to FIRPTA](#)

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Date of closing	OMB No. 1545-0997 2014 Form 1099-S
		2 Gross proceeds \$	
		FILER'S federal identification number	TRANSFEROR'S identification number
TRANSFEROR'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		4 Transferor received or will receive property or services as part of the consideration (if checked) . . . ► <input type="checkbox"/>	
Account or escrow number (see instructions)		5 Buyer's part of real estate tax \$	

Proceeds From Real Estate Transactions

Form **1099-S**

(keep for your records)

www.irs.gov/form1099s

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115 2014 Form 1099-MISC		Miscellaneous Income	
		\$				
		2 Royalties				
		\$	3 Other income	4 Federal income tax withheld		Copy 1 For State Tax Department
		\$	\$			
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments			
		\$	\$			
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest			
Street address (including apt. no.)		\$	\$			
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds			
		\$	\$			
Account number (see instructions)		11	12			
		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney			
		\$	\$			
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income		
\$	\$	\$		\$		
		\$		\$		

Form **1099-MISC**

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Multiple Parties

(Complete applicable parts below if box 2 or 15 on page 1 is checked)

Part I Continued—Complete if box 2 on page 1 is checked

3 Last name			4 First name			5 M.I.		6 Taxpayer identification number 			
7 Address (number, street, and apt. or suite no.)						8 Date of birth . . . ▶ (see instructions)		M M D D Y Y Y Y 			
9 City			10 State 	11 ZIP code		12 Country (if not U.S.)		13 Occupation, profession, or business			
14 Identifying document (ID)		a Describe ID ▶ c Number ▶						b Issued by ▶			

3 Last name			4 First name			5 M.I.		6 Taxpayer identification number 			
7 Address (number, street, and apt. or suite no.)						8 Date of birth . . . ▶ (see instructions)		M M D D Y Y Y Y 			
9 City			10 State 	11 ZIP code		12 Country (if not U.S.)		13 Occupation, profession, or business			
14 Identifying document (ID)		a Describe ID ▶ c Number ▶						b Issued by ▶			

Part II Continued—Complete if box 15 on page 1 is checked

16 Individual's last name or organization's name				17 First name				18 M.I.		19 Taxpayer identification number 			
20 Doing business as (DBA) name (see instructions)								Employer identification number 					
21 Address (number, street, and apt. or suite no.)								22 Occupation, profession, or business					
23 City				24 State 	25 ZIP code		26 Country (if not U.S.)						
27 Alien identification (ID)		a Describe ID ▶ c Number ▶						b Issued by ▶					

16 Individual's last name or organization's name				17 First name				18 M.I.		19 Taxpayer identification number 			
20 Doing business as (DBA) name (see instructions)								Employer identification number 					
21 Address (number, street, and apt. or suite no.)								22 Occupation, profession, or business					
23 City				24 State 	25 ZIP code		26 Country (if not U.S.)						
27 Alien identification (ID)		a Describe ID ▶ c Number ▶						b Issued by ▶					

Comments – Please use the lines provided below to comment on or clarify any information you entered on any line in Parts I, II, III, and IV

SAMPLE RACIAL COVENANTS DISCLAIMER (specific to known covenant):

Covenants recorded at liber _____, folio _____, but omitting any covenant or restriction based on race, color, religion, sex, handicap, familial status, or national origin, unless and only to the extent that said covenant (a) is exempt under Chapter 42, Section 3607 of the United States Code or (b) relates to handicap but does not discriminate against handicapped persons.

SAMPLE RACIAL COVENANTS DISCLAIMER (where possible unknown covenants exist):

NOTE: The above exceptions omit any covenant, condition, or restriction based on race, color, religion, sex, handicap, familial status or national origin as provided in 42 U.S.C. Section 3604, unless and only to the extent that the covenant (a) is not in violation of state or federal law, (b) is exempt under 42 U.S.C. Section 3607, or (c) relates to a handicap, but does not discriminate against handicapped people.

Application for IRS Individual Taxpayer Identification Number

► For use by individuals who are not U.S. citizens or permanent residents.
► See instructions.

OMB No. 1545-0074

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

Before you begin:

- **Do not submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

FOR IRS USE ONLY				

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a** ☐ Nonresident alien required to get ITIN to claim tax treaty benefit
- b** ☐ Nonresident alien filing a U.S. tax return
- c** ☐ U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
- d** ☐ Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ►
- e** ☐ Spouse of U.S. citizen/resident alien }
- f** ☐ Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception
- g** ☐ Dependent/spouse of a nonresident alien holding a U.S. visa
- h** ☐ Other (see instructions) ►

Additional information for **a** and **f**: Enter treaty country ► and treaty article number ►

Name (see instructions) Name at birth if different . . . ►	1a First name	Middle name	Last name
	1b First name	Middle name	Last name

Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see separate instructions.
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) address (if different from above) (see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number.
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Birth information	4 Date of birth (month / day / year)	Country of birth	City and state or province (optional)	5 <input type="checkbox"/> Male <input type="checkbox"/> Female

Other information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date
	6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other _____ Issued by: _____ No.: _____ Exp. date: ____ / ____ / ____ Date of entry into the United States (MM/DD/YYYY) ____ / ____ / ____		
	6e Have you previously received a Internal Revenue Service Number (IRSIN) or employer identification number (EIN)? <input type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).		
	6f Enter: IRSIN or EIN ► _____ and Name under which it was issued ► _____		
	6g Name of college/university or company (see instructions) _____ City and state _____ Length of stay _____		

Sign Here
Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.

Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney

Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone
	Name and title (type or print)	Name of company	Fax
	EIN	PTIN	Office Code

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-				-	

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 not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

**United States Estate (and Generation-Skipping Transfer)
Tax Return**

OMB No. 1545-0015

► **Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2012.**► **Information about Form 706 and its separate instructions is at www.irs.gov/form706.**

Part 1—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name	2 Decedent's social security no.
	3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code.	3b Year domicile established	4 Date of birth
		5 Date of death	
	6a Name of executor (see instructions)	6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.	
	6c Executor's social security number (see instructions)		
	Phone no.		
6d If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.			7b Case number
7a Name and location of court where will was probated or estate administered			
8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will.		9 If you extended the time to file this Form 706, check here <input type="checkbox"/>	
10 If Schedule R-1 is attached, check here <input type="checkbox"/>		11 If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a) (7)(ii), check here <input type="checkbox"/>	

Part 2—Tax Computation	1 Total gross estate less exclusion (from Part 5—Recapitulation, item 13)	1		
	2 Tentative total allowable deductions (from Part 5—Recapitulation, item 24)	2		
	3a Tentative taxable estate (subtract line 2 from line 1)	3a		
	b State death tax deduction	3b		
	c Taxable estate (subtract line 3b from line 3a)	3c		
	4 Adjusted taxable gifts (see instructions)	4		
	5 Add lines 3c and 4	5		
	6 Tentative tax on the amount on line 5 from Table A in the instructions	6		
	7 Total gift tax paid or payable (see instructions)	7		
	8 Gross estate tax (subtract line 7 from line 6)	8		
	9a Basic exclusion amount	9a		
	9b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)	9b		
	9c Applicable exclusion amount (add lines 9a and 9b)	9c		
	9d Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions)	9d		
	10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)	10		
	11 Allowable applicable credit amount (subtract line 10 from line 9d)	11		
	12 Subtract line 11 from line 8 (but do not enter less than zero)	12		
	13 Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)	13		
	14 Credit for tax on prior transfers (from Schedule Q)	14		
	15 Total credits (add lines 13 and 14)	15		
16 Net estate tax (subtract line 15 from line 12)	16			
17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	17			
18 Total transfer taxes (add lines 16 and 17)	18			
19 Prior payments (explain in an attached statement)	19			
20 Balance due (or overpayment) (subtract line 19 from line 18)	20			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Sign Here			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ►	Firm's EIN ►	
	Firm's address ►	Phone no.	

Estate of:

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules or additional statements attached to this schedule . . .				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 1.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:	Decedent's social security number <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>
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SCHEDULE A-1 – Section 2032A Valuation**Part 1. Type of election** (Before making an election, see the checklist in the instructions):

- ☐ **Protective election (Regulations section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. (see instructions)
- ☐ **Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. (see instructions)

Before completing Schedule A-1, see the instructions for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (that is, *Part 3. Agreement to Special Valuation Under Section 2032A*):

- Is signed by each qualified heir with an interest in the specially valued property and
- Is attached to this return when it is filed.

Part 2. Notice of election (Regulations section 20.2032A-8(a)(3))

Note. All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

- 1** Qualified use—check one ► ☐ Farm used for farming, or
☐ Trade or business other than farming

- 2** Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A (b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals			

Attach a legal description of all property listed on line 2.

Attach copies of appraisals showing the column B values for all property listed on line 2.

- 3** Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

A Schedule and item number from Form 706	B Full value (without section 2032A(b)(3)(B) adjustment)	C Adjusted value (with section 2032A (b)(3)(B) adjustment)	D Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals			

If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

(continued on next page)

4 Personal property used in a qualified use and passing to qualified heirs.

A Schedule and item number from Form 706	B Adjusted value (with section 2032A (b)(3)(B) adjustment)	A (continued) Schedule and item number from Form 706	B (continued) Adjusted value (with section 2032A (b)(3)(B) adjustment)
		"Subtotal" from Col. B, below left	
Subtotal		Total adjusted value	

5 Enter the value of the total gross estate as adjusted under section 2032A(b)(3)(A). ►**6** **Attach a description of the method used to determine the special value based on qualified use.****7** Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death? ☐ **Yes** ☐ **No****8** Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:

- a** Did not own the property listed on line 2?
- b** Did not use the property listed on line 2 in a qualified use?
- c** Did not materially participate in the operation of the farm or other business within the meaning of section 2032A(e)(6)?

Yes	No

If you answered "Yes" to any of the above, attach a statement listing the periods. If applicable, describe whether the exceptions of sections 2032A(b)(4) or (5) are met.

9 **Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.****10** Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property. **(Each of the qualified heirs receiving an interest in the property must sign the agreement, to be found on Part 3 of this Schedule A-1, and the agreement must be filed with this return.)**

	Name	Address		
A				
B				
C				
D				
E				
F				
G				
H				
	Identifying number	Relationship to decedent	Fair market value	Special-use value
A				
B				
C				
D				
E				
F				
G				
H				

You must attach a computation of the GST tax savings attributable to direct skips for each person listed above who is a skip person. (see instructions)**11** **Woodlands election.** Check here ☐ if you wish to make a Woodlands election as described in section 2032A(e)(13). Enter the schedule and item numbers from Form 706 of the property for which you are making this election ►

Attach a statement explaining why you are entitled to make this election. The IRS may issue regulations that require more information to substantiate this election. You will be notified by the IRS if you must supply further information.

Part 3. Agreement to Special Valuation Under Section 2032A

Estate of:	Decedent's social security number
-------------------	--

There cannot be a valid election unless:

- The agreement is executed by each one of the qualified heirs and
- The agreement is included with the estate tax return when the estate tax return is filed.

We (list all qualified heirs)

_____ ,
being all the qualified heirs and (list all other persons having an interest in the property required to sign this agreement)

_____ ,
being all other parties having interests in the property which is qualified real property and which is valued under section 2032A of the Internal Revenue Code, do hereby approve of the election made by _____ ,
Executor/Administrator of the estate of _____ ,

pursuant to section 2032A to value said property on the basis of the qualified use to which the property is devoted and do hereby enter into this agreement pursuant to section 2032A(d).

The undersigned agree and consent to the application of subsection (c) of section 2032A with respect to all the property described on Form 706, Schedule A-1, Part 2, line 2, attached to this agreement. More specifically, the undersigned heirs expressly agree and consent to personal liability under subsection (c) of 2032A for the additional estate and GST taxes imposed by that subsection with respect to their respective interests in the above-described property in the event of certain early dispositions of the property or early cessation of the qualified use of the property. It is understood that if a qualified heir disposes of any interest in qualified real property to any member of his or her family, such member may thereafter be treated as the qualified heir with respect to such interest upon filing a Form 706-A, United States Additional Estate Tax Return, and a new agreement.

The undersigned interested parties who are not qualified heirs consent to the collection of any additional estate and GST taxes imposed under section 2032A(c) from the specially valued property.

If there is a disposition of any interest which passes, or has passed to him or her, or if there is a cessation of the qualified use of any specially valued property which passes or passed to him or her, each of the undersigned heirs agrees to file a Form 706-A, and pay any additional estate and GST taxes due within 6 months of the disposition or cessation.

It is understood by all interested parties that this agreement is a condition precedent to the election of special-use valuation under section 2032A and must be executed by every interested party even though that person may not have received the estate (or GST) tax benefits or be in possession of such property.

Each of the undersigned understands that by making this election, a lien will be created and recorded pursuant to section 6324B of the Code on the property referred to in this agreement for the adjusted tax differences with respect to the estate as defined in section 2032A(c)(2)(C).

As the interested parties, the undersigned designate the following individual as their agent for all dealings with the Internal Revenue Service concerning the continued qualification of the specially valued property under section 2032A and on all issues regarding the special lien under section 6324B. The agent is authorized to act for the parties with respect to all dealings with the Internal Revenue Service on matters affecting the qualified real property described earlier. This includes the authorization:

- To receive confidential information on all matters relating to continued qualification under section 2032A of the specially valued real property and on all matters relating to the special lien arising under section 6324B;
- To furnish the Internal Revenue Service with any requested information concerning the property;
- To notify the Internal Revenue Service of any disposition or cessation of qualified use of any part of the property;
- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest;
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund; and
- To execute closing agreements under section 7121.

(continued on next page)

Part 3. Agreement to Special Valuation Under Section 2032A *(continued)*

Estate of:	Decedent's social security number

- Other acts (specify) ► _____

By signing this agreement, the agent agrees to provide the Internal Revenue Service with any requested information concerning this property and to notify the Internal Revenue Service of any disposition or cessation of the qualified use of any part of this property.

_____ Name of Agent	_____ Signature	_____ Address
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The property to which this agreement relates is listed in Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and in the Notice of Election, along with its fair market value according to section 2031 of the Code and its special-use value according to section 2032A. The name, address, social security number, and interest (including the value) of each of the undersigned in this property are as set forth in the attached Notice of Election.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands at _____,

this _____ day of _____.

SIGNATURES OF EACH OF THE QUALIFIED HEIRS:

_____ Signature of qualified heir	_____ Signature of qualified heir
--------------------------------------	--------------------------------------

_____ Signature of qualified heir	_____ Signature of qualified heir
--------------------------------------	--------------------------------------

_____ Signature of qualified heir	_____ Signature of qualified heir
--------------------------------------	--------------------------------------

_____ Signature of qualified heir	_____ Signature of qualified heir
--------------------------------------	--------------------------------------

_____ Signature of qualified heir	_____ Signature of qualified heir
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_____ Signature of qualified heir	_____ Signature of qualified heir
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Signatures of other interested parties

Signatures of other interested parties

Department of the Treasury—Internal Revenue Service
**Application for Certificate Discharging
Property Subject to Estate Tax Lien**

Year legal residence was
established

Name of decedent (*Last name, First name, Middle initial*)

Date of death

Decedent's legal residence at time of death

Decedent's social security
number (*SSN*)

To: Internal Revenue Service, _____

As provided by Internal Revenue Code section 6325(c), I apply for a certificate discharging property subject to an estate tax lien. This property belongs to, or forms part of, the gross estate of the decedent named above.

Form 706 has been filed

If "Yes," give date it was filed

Amount of tax paid

☐ Yes ☐ No

\$ _____

Give the gross estate values and deductions as reported on Form 706. If Form 706 has not been filed, show approximate amounts.

Gross Estate Values		Gross Estate Values (<i>continued</i>)	
Real estate	\$ _____	All other property	_____
Stocks and bonds	_____	Total Gross Estate	\$ _____
Mortgages, notes, and cash	_____	Deductions	
Insurance on decedent's life	_____	Funeral and administrative expenses	\$ _____
Jointly owned property	_____	Debts of decedent	_____
Transfers during decedent's life	_____	Marital deduction	_____
Powers of appointment	_____	Other deductions	_____
Annuities	_____	Charitable gifts and bequests	_____
		Total Deductions	\$ _____

If property is to be sold, transferred, or mortgaged, please complete the following.

a. Election made to value certain farm and business real property as provided by IRC section 2032A

☐ Yes ☐ No

b. Request granted to defer payment of estate taxes

☐ Yes (*Complete line c.*)

☐ No

c. Payment deferred as provided by ("*x*" *applicable box*)

☐ 6161 ☐ 6166 ☐ Other (*specify*) _____

Name and address of the purchaser, transferee, or mortgagee

Relationship to applicant and decedent

Consideration paid or to be paid

\$ _____

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**Applicant
Sign here**



Signature

Date signed

Name and address of applicant

Name and address of attorney for applicant

Relationship of applicant to estate
(*Executor, Administrator, or other title*)

Phone number of applicant

()

Phone number of attorney for applicant

()

Return by a U.S. Transferor of Property to a Foreign Corporation

OMB No. 1545-0026

► Information about Form 926 and its separate instructions is at www.irs.gov/form926.
► Attach to your income tax return for the year of the transfer or distribution.

Attachment
Sequence No. **128**

Part I U.S. Transferor Information (see instructions)

Name of transferor	Identifying number (see instructions)
--------------------	---------------------------------------

- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations? ☐ **Yes** ☐ **No**
- b** Did the transferor remain in existence after the transfer? ☐ **Yes** ☐ **No**
If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? ☐ **Yes** ☐ **No**
If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made? ☐ **Yes** ☐ **No**

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? ☐ **Yes** ☐ **No**
- c** Is the partner disposing of its **entire** interest in the partnership? ☐ **Yes** ☐ **No**
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? ☐ **Yes** ☐ **No**

Part II Transferee Foreign Corporation Information (see instructions)

3 Name of transferee (foreign corporation)	4a Identifying number, if any
5 Address (including country)	4b Reference ID number (see instructions)
6 Country code of country of incorporation or organization (see instructions)	
7 Foreign law characterization (see instructions)	
8 Is the transferee foreign corporation a controlled foreign corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part III Information Regarding Transfer of Property (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

Supplemental Information Required To Be Reported (see instructions):

Part IV Additional Information Regarding Transfer of Property (see instructions)

- 9** Enter the transferor's interest in the foreign transferee corporation before and after the transfer:
- (a) Before _____% (b) After _____%
- 10** Type of nonrecognition transaction (see instructions) ► _____
- 11** Indicate whether any transfer reported in Part III is subject to any of the following:
- | | | | |
|--|-------|------------------------------|-----------------------------|
| a Gain recognition under section 904(f)(3) | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b Gain recognition under section 904(f)(5)(F) | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c Recapture under section 1503(d) | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| d Exchange gain under section 987 | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
- 12** Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? ☐ Yes ☐ No
- 13** Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:
- | | | | |
|---|-------|------------------------------|-----------------------------|
| a Tainted property | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b Depreciation recapture | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c Branch loss recapture | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| d Any other income recognition provision contained in the above-referenced regulations | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
- 14** Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? ☐ Yes ☐ No
- 15a** Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? ☐ Yes ☐ No
- b** If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred ► \$ _____
- 16** Was cash the only property transferred? ☐ Yes ☐ No
- 17a** Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? ☐ Yes ☐ No
- b** If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Tax Information Authorization

OMB No. 1545-1165

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date _____

► Information about Form 8821 and its instructions is at www.irs.gov/form8821.

► Do not sign this form unless all applicable lines have been completed.

► To request a copy or transcript of your tax return, use Form 4506, 4506-T, or 4506T-EZ.

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address (type or print)

Taxpayer identification number(s)

Daytime telephone number

Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, etc.) (see instructions)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 ☐

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ☐

Note. Appointees will no longer receive forms, publications and other related materials with the notices.

b If you do not want any copies of notices or communications sent to your appointee, check this box ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box ☐

To revoke this tax information authorization, see the instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature

Date

Print Name

Title (if applicable)

☐☐☐☐☐

PIN number for electronic signature