



**REALTORS® ASSOCIATION OF NEW MEXICO  
FIRPTA - AFFIDAVIT -- NON-FOREIGN SELLER - 2020**

**NOTICE TO SELLER: If you need any assistance to understand the Foreign Investment in Real Property Act and its application to you, please consult with your own tax advisor. Real estate Brokers are not permitted to give advice with respect to such matters.**

**Section 1445 of the Internal Revenue Code provides that a Buyer of United States real property must withhold tax if Seller is a foreign person. To inform Buyer that withholding of tax is not required upon the disposition of the Property described below, the undersigned Seller executes this Affidavit. Seller understands that this certification may be disclosed to the Internal Revenue Service by Buyer and that any false statement may be punished by fine, imprisonment or both.**

This Affidavit is executed in connection with the sale of the following Property:

Hwy 64/84 Tierra Amarilla 87551  
Address City Zip Code

S: 24 T: 29N R: 03E 7.50 AC. TRACT C TRACT OF LAND IN THE SE4 TIERRA AMARILLA 6/7/07  
Legal Description

or see metes and bounds description attached as Exhibit \_\_\_\_\_, Rio Arriba County, New Mexico.

**INDIVIDUAL SELLER**

1. I am not a Foreign Person for purposes of United States income taxation.
2. My United States taxpayer identification number (Social Security Number) is: \_\_\_\_\_
3. My home address is: PO Box 813  
Tierra Amarilla NM 87575

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

Name of Individual Seller \_\_\_\_\_

Signature Authentisign  
*Luis Martinez* \_\_\_\_\_

Date 02/05/2021 Time 8:05 AM

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## ENTITY SELLER

1. \_\_\_\_\_ ("Seller")  
is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations).

2. Seller's United States employer identification number is \_\_\_\_\_

3. Seller's office address is \_\_\_\_\_  
\_\_\_\_\_

4. If a corporation, Seller's place of incorporation is \_\_\_\_\_

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements in this Affidavit are true, correct, and complete, and that I have authority to sign this document on behalf of Seller.

Name of Entity \_\_\_\_\_

By \_\_\_\_\_

Its \_\_\_\_\_

Date \_\_\_\_\_ Time \_\_\_\_\_

Buyer or Qualified Substitute, as applicable, must retain this Affidavit and make it available to the Internal Revenue Service upon request.

**NOTICE TO SELLER OR BUYER:** An affidavit should be signed by each individual or entity seller to whom or to which it applies. Any questions relating to the legal sufficiency of this form, or to whether it applies to a particular transaction, or to the definition of any of the terms used, should be referred to a certified public accountant, attorney, or other professional tax advisor, or to the Internal Revenue Service.

Received by  Buyer  Qualified Substitute

Signature \_\_\_\_\_ Date \_\_\_\_\_ Time \_\_\_\_\_