Is transferor a “foreign person” as defined by FIRPTA?*

- **NO**
- **YES**

Certification of Non-foreign status (individual or entity) provided by Seller?

- **NO**
- **YES**

Is the property a residence?

- **NO**
- **YES**

Will buyer be residing in the home for at least 50% of the time it will be occupied, and sign an affidavit affirming so?

- **NO**
- **YES**

Is the sales price US $300,000 or less?

- **YES**
- **NO**

Is the sales price more than $300,000 and up to and including $1M?

- **NO**
- **YES**

* “Foreign person” means a nonresident alien individual (including a member of domestic LLC) or a foreign corporation/partnership/trust/estate. A resident alien is NOT a foreign person. (Resident aliens generally will have a green card or indicate they fall within the “substantial presence” test).