



**SOLICITATION**  
**1099-S Certification Form**  
**(as Required by the Internal Revenue Service)**

Section 6045 of the Internal Revenue Code, as amended by the Tax Reform Act of 1997, requires the reporting of certain information to the IRS on real estate transactions. The information may also be sent to other third parties. You are required by law to provide Old Republic National Title Insurance Company with your correct taxpayer identification number. If you do not provide Old Republic National Title Insurance Company with your correct tax payer identification number, you may be subject to civil or criminal penalties imposed by law.

Please provide your name, mailing address, tax identification number and other requested information below.

**File Number:**  
**Closing Date:**  
**Closer:**  
**Common Address of Sold Property:**

**Gross Sales Proceeds:**  
**Total Proceeds**  
**Allocated to this Seller:**

100 % (If less than 100%, We require a 1099 form for each recipient.  
 Total of ALL 1099 Forms MUST equal 100%)

**Name of Seller-Taxpayer:** \_\_\_\_\_

**Address:** \_\_\_\_\_  
 (ADDRESS - Forwarding Address to send 1099-S form in future.)  
 \_\_\_\_\_  
 (CITY, STATE, ZIP)  
 \_\_\_\_\_  
 (SOCIAL SECURITY NUMBER / FEDERAL I.D. NUMBER)

**Check Appropriate Category:** \_\_\_\_\_ **Principal Residence**  
 (if Principal Residence is checked, you MUST answer all 4 questions below)  
 \_\_\_\_\_ **Other Real Estate**  
 \_\_\_\_\_ **Tax Exempt**  
 \_\_\_\_\_ **Check here if the Transferor received or will receive property or services as part of consideration.**

**CERTIFICATION FOR NO INFORMATION REPORTING ON THE SALE OR EXCHANGE OF A PRINCIPAL RESIDENCE**

TRUE	FALSE	
..	..	<b>Check "true or false" for assurances (1) through (5)</b>
..	..	I owned and used the residence as my principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence.
..	..	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.(not taking into account any sale or exchange before May 7, 1997.)
..	..	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.
..	..	<b>At least one of the following three statements applies:</b>
		The sale or exchange is of the entire residence for \$250,000.00 or less.
		OR
		I am married, the sale or exchange is of the entire residence for \$500,000.00 or less, and the gain on the sale or exchange of the entire residence is \$250,000.00 or less.
		OR
		I am married, the sale or exchange is of the entire residence for \$500,000.00 or less, and (a) I intend to file a joint return for the year of sale or exchange, (b) my spouse also used the residence as his or her principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence, 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 of the residence (not taking into account any sale or exchange before May 7, 1997).
..	..	During the 5-year period ending on the date of the sale or exchange of the residence, I did not acquire the residence in an exchange to which section 1031 of the Internal Revenue Code applied.

TRUE	FALSE	N/A	
..	..	..	<b>Check "true, false, or n/a" for assurance (6)</b>
			If my basis in the residence is determined by reference to the basis in the hands of a person who acquired the residence in an exchange to which section 1031 of the Internal Revenue Code applied, the exchange to which section 1031 applied occurred more than 5 years prior to the date I sold or exchanged the residence.

**We will NOT DISBURSE any funds from closing until this form is FULLY completed with all information required by each seller and properly signed by each seller!**

**Husbands and wives may report under one tax identification number if the transaction is for a one to four unit residential property.**

***Certification***

Under penalties of perjury, I certify that all the above information is true as the end of the day of the sale or exchange.

(Signature) \_\_\_\_\_

(Date) \_\_\_\_\_