QUALIFIED SUBSTITUTE DECLARATION OF POSSESSION OF TRANSFEROR’S AFFIDAVIT OF NONFOREIGN STATUS
(Use a separate form for each Transferor)
(C.A.R. Form QS, 4/09)

Regarding the Real Property identified in: ☐ Residential Purchase Agreement, ☐ Manufactured Home Purchase Agreement, ☐ Vacant Land Purchase Agreement, ☐ Residential Income Property Purchase Agreement, ☐ Commercial Property Purchase Agreement, ☐ other __________________________________, dated ______________________, on property known as ________________________________________________________________, in which ____________________________________________________________ is referred to as (“Buyer”) and ________________________________________________________________ is referred to as (“Seller”).

In compliance with Internal Revenue Code Section 1445, the undersigned qualified substitute states as follows:

1. QUALIFIED SUBSTITUTE NAME: _____________________________________
   is an escrow company, title company, or attorney responsible for closing the above-described transaction or is the Transferee’s broker (but not the Transferor’s broker) (“Qualified Substitute”).

2. TRANSFEROR’S AFFIDAVIT: The following Transferor(s) has each furnished to the Qualified Substitute an affidavit stating under penalty of perjury the Transferor’s United States taxpayer identification number and that the Transferor is not a foreign person (“Transferor’s Affidavit”): These Transferors are (☐ are not) all Transferors for the above described transaction.

TRANSFEROR(S) FULL NAMES: __________________________________________________________
________________________________________________________________________________________

3. DECLARATION UNDER PENALTY OF PERJURY: The undersigned Qualified Substitute declares under penalty of perjury under the laws of the State of California that he, she or it is in possession of the Transferor’s Affidavit, for each Transferor named in 2 above.

   Qualified Substitute __________________________ Date ______________
   By _____________________________________________________________________________________

I acknowledge receipt of this notice on this Qualified Substitute Declaration of Possession of Transferor’s affidavit of Nonforeign Status.

Buyer __________________________ Date ______________
Buyer __________________________ Date __________________

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Reviewed by __________ Date __________