**CERTIFICATION FOR NO INFORMATION REPORTING** Wisconsin Department of Transportation

**ON THE SALE OR EXCHANGE OF A PRINCIPAL RESIDENCE**

RE1615 5/2007 IRS #12.6045-4

**PART I - Seller Information**

|  |
| --- |
| Name      |
| Address or legal description of residence being sold or exchanged (include city, state and zip code)      |
| Taxpayer Identification Number (TIN)      |

**PART II - Seller Assurances**

Check “Yes” or “No” for assurances (1) through (4).

|  |  |  |
| --- | --- | --- |
| Yes | No | Seller Assurances |
| [ ]  | [ ]  | (1) | 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. |
| [ ]  | [ ]  | (2) | 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). |
| [ ]  | [ ]  | (3) | I (or my spouse if I am married) have used no portion of the residence for business or rental purposes after May 6, 1997. |
| [ ]  | [ ]  | (4) | At least one of the following three statements applies:The sale or exchange is of the entire residence for $250,000 or less.OR,I am married, the sale or exchange is of the entire residence for $500,000 or less, and the gain on the sale or exchange of the entire residence is $250,000 or less.OR,I am married, the sale or exchange is of the entire residence for $500,000 or less, and (a) I intend to file a joint return for the year of the 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). |

**PART III - Seller Certification**

|  |
| --- |
| Under penalties of perjury, I certify that all the above information is true as of the end of the day of the sale or exchange.  |
|  |  |
| (Seller Signature) |
|  Project ID       |  Parcel No.       |