

# Withholding on Sales or Transfers of Real Property and Associated Tangible Personal Property by Nonresidents

<b>1.</b> Seller's / Transferor's Name	<b>2.</b> Seller's / Transferor's SSN or FEIN *	<b>14.</b> Seller / Transferor is:  <input type="checkbox"/> <b>a.</b> Individual <input type="checkbox"/> <b>b.</b> Corporation <input type="checkbox"/> <b>c.</b> Trust or Estate <input type="checkbox"/> <b>d.</b> Business Trust <input type="checkbox"/> <b>e.</b> Partnership <input type="checkbox"/> <b>f.</b> S Corporation <input type="checkbox"/> <b>g.</b> Limited Liability Company <input type="checkbox"/> <b>h.</b> Limited Liability Partnership
<b>3.</b> Seller's / Transferor's Mailing Address		
<b>4.</b> City	State      Zip	
<b>5.</b> Buyer's / Transferee's Name	<b>6.</b> Buyer's / Transferee's SSN or FEIN *	
<b>7.</b> Buyer's / Transferee's Mailing Address		
<b>8.</b> City	State      Zip	
<b>9.</b> Date of Sale		
<b>10.</b> Address of Property Sold		
<b>11.</b> Total Sales Price .....	<b>11</b>	
<b>12.</b> Taxable Amount or Gain (if gain is used, attach Form NR-AF2) .....	<b>12</b>	
<b>13.</b> Amount Withheld or Remitted to State ( <i>not to exceed net proceeds</i> ) – enter amount here and on Form WNR-V as "Amount Paid" .....	<b>13</b>	

The buyer/transferee should retain a copy of this form as a record of the transaction, and give two copies to the seller/transferor. The seller/transferor must attach one copy of Form WNR to the seller/transferor's Alabama income tax return to claim credit for the payment, and should retain one copy as a record of the transaction. The buyer/transferee must mail the original copy of this form to the Alabama Department of Revenue, Individual and Corporate Tax Division, P.O. Box 327950, Montgomery, AL 36132-7950.

## Instructions for Preparing Form WNR

- Line 1.** If more than one seller/transferor, complete a separate form for each.
- Line 2.** Social security number if an individual; FEIN if a corporation or other organization with an FEIN. \*
- Lines 3 and 4.** If mailing address is a Post Office Box, also list street address.
- Line 5.** If more than one buyer/transferee, complete a separate form for each.
- Line 6.** Social security number if an individual; FEIN if a corporation or other organization with an FEIN. \*
- Lines 7 and 8.** If mailing address is a Post Office Box, also list street address.
- Line 9.** Date the sale or transfer of real property and associated tangible personal property took place.
- Line 10.** Physical address of the real property and associated tangible personal property being sold.
- Line 11.** Total amount paid for the real property and associated tangible personal property, including the value of any real, personal, tangible or intangible property given in consideration of the sale or transfer.
- Line 12.** If the taxable gain from the sale or transfer is known, and the taxable amount or gain is less than the sales price, seller/transferor may execute an Affidavit of Seller's Gain (Form NR-AF2) to the buyer, swearing to the taxable amount or gain, and the amount to be withheld (Line 13) may be computed using the taxable amount or gain; otherwise, the amount to be withheld and remitted (Line 13) is to be calculated based on the total sales price (Line 11). If the gain is used to calculate the withholding, Form NR-AF2 must be attached.
- Line 13.** For individual buyers or transferees, the amount withheld and remitted (not to exceed net proceeds) to the State is 3% of the total sales price (Line 11). For corporate, partnership, unincorporated association, or other entity buyers or transferees, the amount withheld and remitted (not to exceed net proceeds) to the State is 4% of the total sales price (Line 11). In the case of a sale or transfer where the seller/transferor has supplied an affidavit (Form NR-AF2) to the buyer/transferee, swearing to the taxable amount or gain, the amount to be withheld and remitted to the State shall be computed as 3% or 4% (depending on the tax type of the buyer) of the taxable amount or gain (Line 12). Enter the dollar amount withheld to be remitted to the State on Line 13 of this form and on Form WNR-V as "Amount Paid."
- Line 14.** Check the appropriate box for the seller/transferor.

\* For privacy and confidentiality purposes, the SSN or FEIN of the seller and of the buyer may be omitted or deleted from copies of documents exchanged between the parties involved. However, all documents required to be submitted to the Alabama Department of Revenue must contain the complete SSN or FEIN information on the original copy mailed to the Department.