

Withholding Requirements for Sales or Transfers of Real Property by Nonresidents

Act 2008-504

INTRODUCTION

Code of Alabama 1975, S85 -t 2512 36bama 682.44A is applicable toON

E. Composite Returns - If the seller is an entity which files a composite return with Alabama and remits the tax on the gain on behalf of its members, partners, or shareholders, then the buyer is

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HB357

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DEF: Education Appropriations

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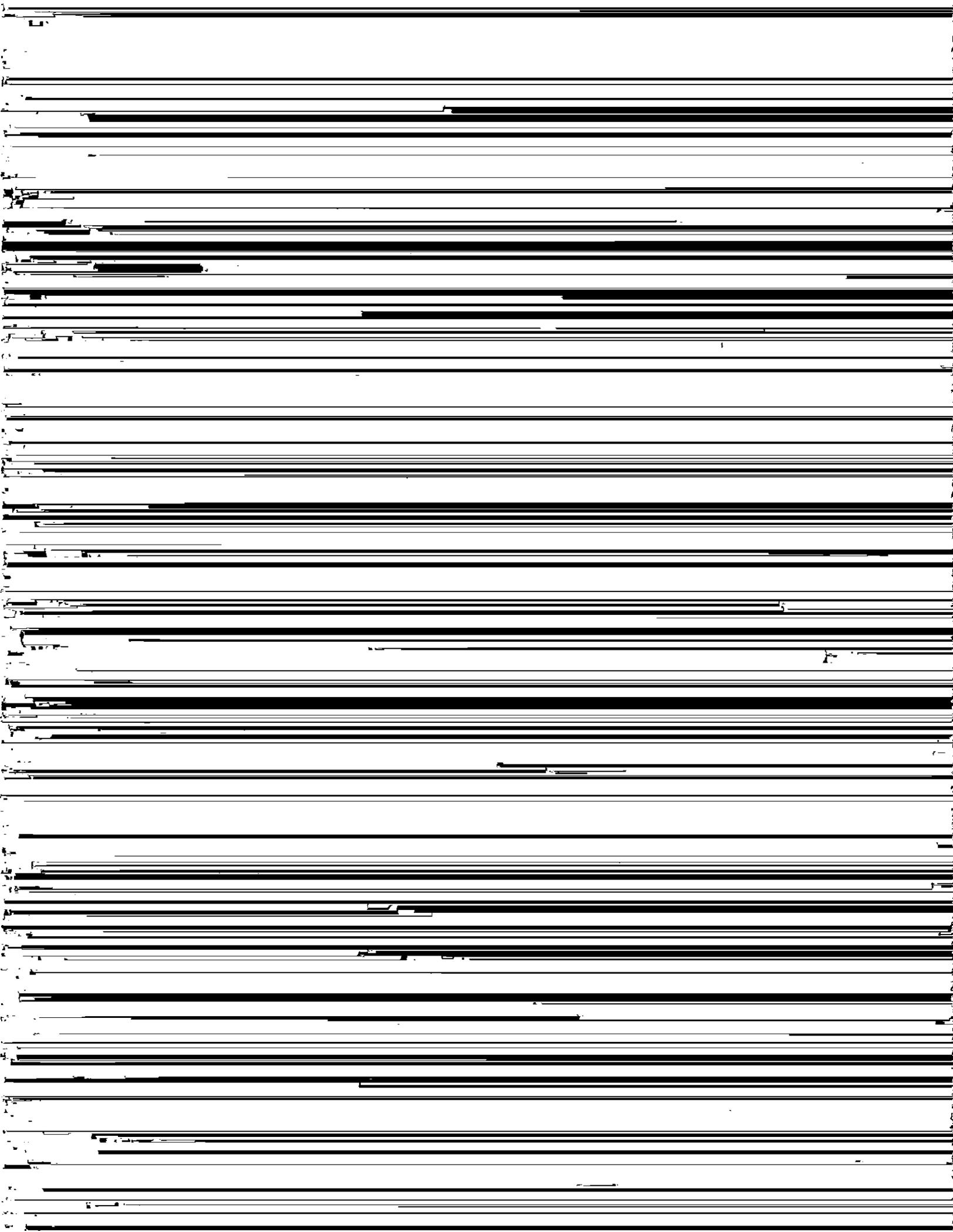
First Read: 07-FEB-08

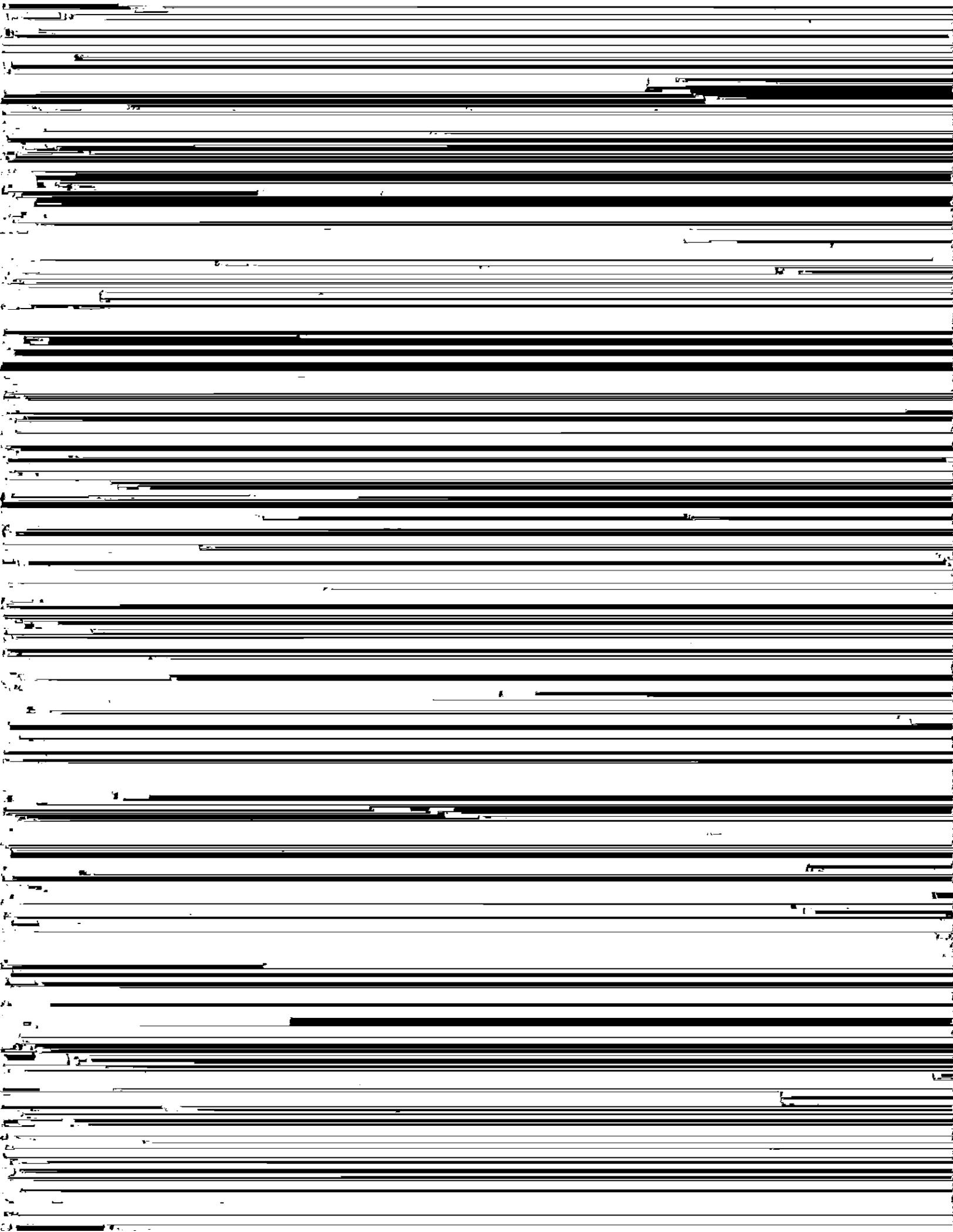
property remaining in the state of Michigan.

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HB357

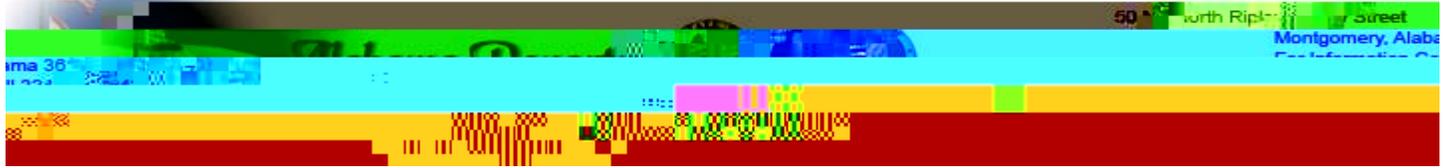
1 ~~over to the commission~~ [unclear] [unclear] [unclear]





Q. If the seller is an Alabama resident, must he provide the buyer with a sworn affidavit Form NR-AF1 (or for deemed residency)?

A. No, an Alabama resident does not need to provide an affidavit since this withholding law does not apply to residents. The affidavit is for **nonresident**



AFFIDAVIT OF SELLER'S RESIDENCE

s f r Form W