



OLD REPUBLIC

National Title Insurance Company

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Bulletin

To: All Agents, Direct Operations and Attorneys for the State of Texas
and New Mexico

From: David W. Rhodes

Date: October 28, 2003

Re: Foreign Sellers (FIRPTA)

The IRS has issued new regulations that require foreign persons selling real estate to provide a Social Security Number or a Tax or Employer Identification Number. You can no longer rely on certifications or statements that such identification numbers have been applied for. Failure to include the number or any form to the IRS will result in Seller not qualifying for a credit or refund and penalties may be imposed on the buyer.