

# Instructions for Preparing and Filing Form WNR-V

Use Form WNR-V to remit Alabama tax withheld on sales or transfers of real property and associated tangible personal property by nonresidents. A separate form must be completed for each seller/transferor who will be required to file an Alabama income tax return. The amount of withholding tax remitted will be credited to the Alabama income tax account of the seller/transferor as an estimated tax payment.

The determination of the amount to be withheld (if any), not to exceed net proceeds, will be made on Form WNR, Withholding on Sales or Transfers of Real Property and Associated Tangible Personal Property by Nonresidents. If the amount of taxable gain is used to calculate the withholding, Form NR-AF2, Affidavit of Seller's Gain, must be attached to Form WNR. The buyer may rely on the seller's affidavit unless the buyer knows or should know, based on the buyer's knowledge at the time of closing, that statements made on the affidavit are false. The buyer has no duty to investigate the statements made on a seller's affidavit.

All information requested on Form WNR-V pertains to the seller/transferor (SSN or FEIN, tax period, type of taxpayer/entity, name, and address of the seller/transferor). For the "Tax Period of Seller," enter the last day of the current year (year of the sale of the property). For example, on a sale of property occurring in 2008, a taxpayer who files an income tax return on a calendar year basis would enter, "12/31/2008." A taxpayer who files an income tax return on a fiscal year basis would enter the last day of the taxpayer's fiscal year. For the "Name of Seller/Transferor," enter the last name first for a seller who is an individual.

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.

The buyer/transferee must remit the tax due by mailing this form with a payment for the amount shown on Line 13 of Form WNR on or before the last day of the month following the month of the closing. The buyer/transferee should retain a copy of Form WNR-V as a record of the payment, and give a copy to the seller/transferor to be retained with the seller/transferor's records. For additional information or assistance, contact the Individual and Corporate Tax Division at 334-242-1300.

Form WNR-V and remittance should be mailed to the

Alabama Department of Revenue  
Individual and Corporate Tax Division  
Withholding Tax Section  
PO Box 327480  
Montgomery, AL 36132-7480.

Payment is due on or before the last day of the calendar month following the calendar month within which the sale or transfer of property occurred. The voucher below and payment should be mailed to the **Alabama Department of Revenue, Individual and Corporate Tax Division, Withholding Tax Section, PO Box 327480, Montgomery, AL 36132-7480.**

*DETACH ALONG THIS LINE AND MAIL VOUCHER WITH YOUR FULL PAYMENT*

**FORM  
WNR-V**

ALABAMA DEPARTMENT OF REVENUE  
**Withholding on Sales or Transfers of Real Property and  
Associated Tangible Personal Property by Nonresidents Payment Voucher**

**STATE  
COPY**

**Tax Period of Seller:** ● \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
MONTH      DAY      YEAR

**SSN:** ● \_\_\_\_\_ **Seller/Transferor is:**  a. Individual     b. Corporation     c. Trust or Estate     d. Business Trust

CHECK ONLY ONE BOX

**FEIN:** ● \_\_\_\_\_  e. Partnership     f. S Corporation     g. Limited Liability Company     h. Limited Liability Partnership

**Amount Paid:** \$ ● \_\_\_\_\_

NAME OF SELLER / TRANSFEROR (FOR AN INDIVIDUAL, ENTER LAST NAME FIRST)

● \_\_\_\_\_

SELLER'S / TRANSFEROR'S MAILING ADDRESS

CITY	STATE	ZIP CODE
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DO NOT STAPLE OR ATTACH THIS VOUCHER TO YOUR PAYMENT