

**SELLER'S CERTIFICATION OF NON-FOREIGN STATUS UNDER
FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT ("FIRPTA") (26 U.S.C. 1445)**

All items in this form must be completed by each seller. All sellers must have a taxpayer identification number (TIN) even if sellers CANNOT provide this certification and FIRPTA withholding must be done. A TIN is not an indication that the seller is a resident alien or U.S. Citizen.

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. real property interest must withhold tax if the transferor (seller) is a foreign person.

THIS SECTION FOR INDIVIDUAL TRANSFEROR: EACH SELLER MUST COMPLETE AND SIGN. ADD SIGNATURE LINES OR MAKE COPIES FOR EACH SELLER TO COMPLETE:

To inform the transferee (buyer) that withholding of tax is not required upon my disposition of a U.S. real property interest, the undersigned seller hereby certifies the following:

1. I AM () AM NOT () a nonresident alien for purposes of U.S. income taxation (if you are a nonresident alien, withholding will be done unless another exemption applies);
2. My U.S. Taxpayer Identification (Social Security) Number is _____;
3. My home address is _____

I understand that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement I have made here could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct, and complete.

Date

Printed Name:

Printed Name:

THIS SECTION FOR ENTITY TRANSFEROR:

For U.S. tax purposes (including Section 1445), the owner of a disregarded entity (which has legal title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. To inform the transferee that withholding of tax is not required upon the disposition of a U.S. real property interest by the undersigned, the undersigned hereby certifies the following on behalf of Transferor:

1. Transferor IS () IS NOT () a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations) (if you are a foreign entity, withholding will be done unless another exemption applies);
2. Transferor IS () IS NOT () a disregarded entity as defined in Section 1.1445- 2(b)(2)(iii);
3. Transferor's U.S. employer identification number is _____;
4. Transferor's office address is _____;

Transferor understands that this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct, and complete, and I further declare that I have authority to sign this document on behalf of Transferor.

Date

Printed Name:

Printed Name: