

CERTIFICATE OF NONFOREIGN STATUS OF TRANSFEROR

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

1. Transferor is not a nonresident alien, foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);
2. Transferor's taxpayer identifying number is \_\_\_\_\_; and,
3. Transferor's address is \_\_\_\_\_.

The undersigned understands that this certification may be disclosed to the Internal Revenue Service by the Transferee and that any false statement made here could be punished by fine, imprisonment, or both.

Under penalties of perjury the undersigned declares that the undersigned has examined this certification and to the best of the undersigned's knowledge and belief, it is true, correct and complete.

Transferor:

\_\_\_\_\_ (SEAL)

By:

\_\_\_\_\_ (SEAL)

Subscribed and sworn to before me, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

My Commission Expires:

\_\_\_\_\_  
(SEAL)

\_\_\_\_\_  
Notary Public