

FIRPTA NON-FOREIGN SELLER CERTIFICATION

Section 1445 of the Internal Revenue Code of 1986, as revised, requires that a transferee of a United States real property interest must withhold tax if the transferor is a foreign person or a foreign corporation. To inform the transferee that the withholding of tax is not required

upon our disposition of the United States real property located at _____
_____ the undersigned individual or on the behalf of
a corporation does hereby certify that:

1. We are/I am not a foreign person(s) or corporation for purposes of United States income taxation under Section 1445 of the Internal Revenue Code;
2. Our/my United States Social Security Number(s) or employer identification number is/are as follows:

_____ and _____

3. Our/my home or corporate address is : _____

It is understood that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement made in this certification could be punished by fine, imprisonment, or both.

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

Signature

Title of Office held if corporation

Date: _____

Signature

Title of Office held if corporation

Date: _____

NOTE: If you are a foreign person or foreign corporation , do not sign this form. To do so would be to make a false statement and may result in a fine, imprisonment or both.