

Certificate of Non-Foreign Status

To: _____

Escrow No.: _____

Seller: _____

Escrow Officer: _____

Section 1445 of the Internal Revenue Code [26 USCS § 1445] provides that a transferee (buyer) of a U.S. real property interest must withhold tax if the transferor (seller) is a foreign person. For U.S. tax purposes, 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 Transferor, the undersigned hereby certifies the following on behalf of _____, the Transferor:

1. _____, the Transferor is not a non-resident alien for purposes of U.S. income taxation, a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);
2. _____ is not a disregarded entity as defined in §1.1445-2(b)(2)(iii);
3. The Transferor's U.S. taxpayer identifying number (Social Security Number or Employer Identification Number) is _____ ;
4. The Transferor's address is _____ ; and
P.O. Box and mailing address may be provided in addition to, but not in lieu of, the home address.
5. _____, the 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 _____.

Dated: _____

Entity Name
Title: _____

Dated: _____

Entity Name
Title: _____

Dated: _____

Entity Name
Title: _____