

SELLER'S AFFIDAVIT OF NONFOREIGN STATUS
FOR ENTITIES

Section 1445 of the Internal Revenue Code provides that a transferee of U.S. real property interest must withhold tax if the transferor is a foreign person. 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 located at _____ by Seller, the undersigned hereby certifies the following on behalf of Seller:

- Seller 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;
- Seller is not a disregarded entity as defined in Section 1.1445-2(b) (2) (iii);
- Seller 's U.S. Employer's Identification Number is _____;
- Seller's 's office address is:

Seller 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/we declare that I/we have examined this Certification and to the best of my/our knowledge and belief it is true, correct and complete (and, for entity transferor, I/we further declare that I/we have authority to sign this document on behalf of _____).

Dated: _____

Seller/Transferor:

