

Non-Foreign Status Certification

Section 1445 of the Internal Revenue Code provides that a buyer of a United States real property interest must withhold tax if the seller is a foreign person.

To inform the buyer whether withholding of tax is required upon my disposal of a United States Real Property interest,

I, _____ hereby certify the following:

(Please check only of the options below)

1. I am one of the following:

____ A citizen of the United States of America.

____ A resident alien carrying a valid "green card."

____ I am considered a resident alien subject to United States taxation and I meet the substantial presence test as defined in IRS Publication 515 having been physically present in the United States for at least

- 31 days in the current calendar year; and,
- 183 days in the current calendar year and two preceding years according to the formula described in Pub. 515.

____ None of the above

2. MY U.S. Social Security Number or Taxpayer ID Number (TIN) is:

3. My present home address is:

4. That I am a transferor of the property located at:

I understand that this Certification may be disclosed to the Internal Revenue Service by the buyer 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

Signature

Print Name

