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NON-FOREIGN AFFIDAVIT

(NATURAL PERSON)

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 **my/our** disposition of a U.S. real property interest,

I/WE _____ hereby certify the following:

1. **I am/We are** NOT a non-resident alien for purposes of U.S. income taxation;

2. **My/Our** U.S. taxpayer identifying number(s) (Social Security Number(s)) is/are:

_____ and _____

3. **My/Our** home address is: _____

I/We understand that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement **I/We** have made here could be punished by fine, imprisonment or both.

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

DATE: _____ **SELLER:** _____

DATE: _____ **SELLER:** _____

ADDRESS OF PROPERTY IN THIS TRANSACTION:

I am/We are the buyer(s) of the above property. **I/We** have received a copy of this affidavit.

DATE: _____ **BUYER:** _____

DATE: _____ **BUYER:** _____