

SECTION 1445 CERTIFICATION OF NONFOREIGN STATUS
(Corporation, Partnership, Transferor Estate)

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 disposition of a U.S. property interest, by:

Name of Transferor

The undersigned hereby certifies the following on behalf of

Name of Transferor

1. _____ is not a nonresident corporation
Name of Transferor
foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations)

2. _____ U.S. employer identification
Name of Transferor
number is _____

3. _____ understands that this certification
Name of Transferor

may be disclosed to the Internal Revenue Service by the 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 the authority to sign this document on behalf of _____

Name of Transferor.

Dated this _____ day of _____, 20_____.

Signature

Title