

FIRPTA CERTIFICATE

This form is provided so that the buyer and/or seller in this transaction can certify compliance with the Foreign Investment in Real Property Tax Act to the escrow agent and/or buyer. Transferee must retain a copy of this document until after the fifth taxable year following the transfer.

I. Transactions on Personal Residence not exceeding \$300,000.00.

I/We hereby certify that:

- (a) the amount realized for the property in this transaction does not exceed \$300,000.00; and
- (b) buyer(s) is/are acquiring said property for use as a residence.

_____ Buyer _____ Buyer

II. Individual Seller's Certification (IRS reg. 1.14452T, et seq.).

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) and escrow agent with withholding of tax is not required upon my disposition of a U.S. Real Property Interest, I _____

Seller(s)

hereby certify the following:

- 1. For the purposes of U.S. Income Taxation, I am not a non-resident alien;
- 2. My U.S. taxpayer identifying number (Social Security Number) is: _____; and
- 3. My home address is: _____

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

Date: _____ Seller

_____ Seller

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

Date: _____ Seller

_____ Seller

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III. Non-Individual Transferrer (IRS Reg. 1.1445.2t, et. seq.)

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of U. S. Real Property Interest must withhold tax if the transferrer (seller) is a foreign person. To inform the transferee (buyer) and escrow agent that withholding of tax is not required upon the disposition of a U. S. Real Property Interest by _____ the undersigned hereby certifies the following on behalf of _____:

1. _____ 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); and
2. The U. S. Employer Identification Number of _____ is _____ ; and
3. The office address of _____ is _____.

_____ understands that this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement I have made herein could be punished by fine, imprisonment, or both.

By: _____

Date: _____

Title: _____

I have examined this certification and to the best of my knowledge and belief it is true, correct and complete.

Date: _____

Buyer

Buyer