

**CERTIFICATION OF NONFOREIGN
STATUS BY CORPORATION,
PARTNERSHIP, TRUST OR ESTATE**

TO:

FROM:

Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the transferee that withholding 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);
2. _____ U.S. employer identification number is _____.

_____ understands that this certificate 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 authority to sign this document on behalf of _____.

(Transferor)

BY: _____

TITLE: _____

DATE: _____