

**SELLER'S AFFIDAVIT
OF NONFOREIGN STATUS**

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 of tax is not required upon the disposition of a U.S. real property interest located at _____ by

_____, (name of transferor), I hereby certify the following (if an entity transferor, on behalf of the transferor):

(INDIVIDUAL TRANSFEROR(S):

1. I am not a nonresident alien for purposes of U.S. income taxation;
2. My U.S. taxpayer identifying number (Social Security number) is _____ and
3. My legal name for the above referenced Social Security Number is _____
(print complete legal name above)
4. My home address is _____

- OR -

(CORPORATION, PARTNERSHIP, TRUST, OR ESTATE TRANSFEROR(S):

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
 3. _____ office address is:
- _____

Under penalties of perjury, under the laws of the State of California, 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/we further declare that I/we have authority to sign this document on behalf of Seller if a corporation, partnership or trust are sales entities.

CONSULT YOUR ATTORNEY AND/OR TAX ADVISOR - NO REPRESENTATION OR RECOMMENDATION IS MADE CONCERNING THE LEGAL SUFFICIENCY AND/OR TAX CONSEQUENCES OF THIS DOCUMENT. YOU MAY BE REQUIRED TO FILE A COPY OF THIS DOCUMENT WITH THE INTERNAL REVENUE SERVICE OR THE STATE OF CALIFORNIA.

Date: _____

Signature

COMPLETE THIS FORM IN FULL, SIGN, DATE AND RETURN TO ESCROW
COMPLETE ONE FORM FOR EACH INDIVIDUAL OR ENTITY SELLER
(husband and wife each must complete separate forms)