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**CERTIFICATION OF NON-FOREIGN STATUS  
BY INDIVIDUAL TRANSFEROR  
(S 1445)**

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 disposition of a U.S. real property interest,

I/WE, (Name of Transferor),

hereby certify the following:

1. The real property interest being transferred by me consists of an interest in the real property commonly known as: \_\_\_\_\_  
(Address)
2. I am not a nonresident alien for purposes of U.S. income taxation.
3. My U.S. taxpayer identification number (Social Security Number) is:  
\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_
4. 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 here 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.**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Signature

NOTE: For further information furnished concerning the form of this certification, see Temp. Reg 1.1445-T(b), (2).