



Certification of Exempt Status

The undersigned Taxpayer, hereby certifies,

Name of Taxpayer _____
 Permanent Address _____
 Of Taxpayer _____
 Tax Identification No. _____

Under penalty of perjury, the undersigned is in the business of _____

 on real property and conveying said properties;

That the undersigned,

- 1) has sold or exchanged during either of the prior years
- 2) previously sold or exchanged during the current calendar year
- 3) on the date of closing expects to sell or exchange during the calendar year

at least 25 separate items of reportable real estates to at least 25 separate transfers and each such item, at the date of closing of such item was or will be held primarily for sale or resale to customers in the ordinary course of a trade of business.

And the undersigned states that he is authorized to sign this declaration under penalties of perjury on behalf of the transferor/taxpayer as described in Section 6061 and the regulations as shown in the Internal Tax Regulation 1.6045-4(d)(3).

Dated this _____ day of _____, 200__.

By:

 Taxpayer

File number: _____

Property address: _____
