

INSTRUCTIONS: Section A and EITHER Section B, C or D (as applicable)
Must be completed and signed on ALL Escrows involving a sale/transfer.

Escrow No. _____

NOTICE REGARDING "FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT,"
SECTION 1445, INTERNAL REVENUE CODE

Effective January 1, 1985, Section 1445 of the Internal Revenue Code requires that every Buyer of real property from a foreign seller withhold 15 percent of the gross purchase price and transmit that sum to the Internal Revenue Service for application against the Seller's tax liability.

Certain exceptions may apply, such as the purchase by a Buyer of property acquired for use as the buyer's residence and the amount paid is \$300,000.00 or less. Also, the Buyer may rely on an affidavit from the Seller as shown below, subject to certain limitations. If withholding is required, and the Buyer fails to make the necessary withholding, FIRPTA states that the Buyer shall be responsible for the payment.

Fidelity National Title Insurance Company is not authorized by law to advise you on this tax matter. We suggest that you consult with your attorney or tax advisor.

This form must be signed and returned by each named Buyer and Seller, or by an authorized agent for each named Buyer and Seller.

Buyer

Buyer

Seller

Seller

CERTIFICATION OF NONFOREIGN STATUS
(Individual)

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, _____, certify the following:

1. I am not a nonresident alien for purposes of U.S. income taxation
2. My U.S. taxpayer identifying number is _____ (Social Security Number); 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 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: _____

Seller

Seller

CERTIFICATION OF NONFOREIGN STATUS
(Corporation, Partnership, Transferor Estate)

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 disposition of a U.S. real property interest by:

(Signatory), the undersigned hereby certifies the following on behalf of

(Transferor):

1. Transferor 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 Regulation);
2. Transferor's employer identification number is _____; and
3. Transferor understands that this certification may be disclosed to the Internal Revenue Service by 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 the authority to sign this document on behalf of Transferor.

Dated: _____

Signature

Title

INSTRUCTIONS REGARDING THE WITHHOLDING OF TAX ON
DISPOSITIONS OF UNITED STATES REAL PROPERTY INTERESTS

You have informed us that effective January 1, 1985, the Internal Revenue Code was amended by adding new Section 1445 which requires the transferee to deduct and withhold a tax equal to thirty-five (35) percent of the amount realized on the disposition of a United States Real Property Interest by a foreign person; that the transaction that is the subject matter of this escrow may fall within the requirements of Section 1445; and that we should independently contact our lawyer or tax advisor to determine how to proceed under the circumstances.

We have elected to deal with the applicability or non-applicability of Section 1445 outside of the escrow, and therefore instruct you that you should not concern yourself with the application of Section 1445 to this transaction.

Buyer

Buyer

Seller

Seller