



FOREIGN INVESTMENT PROPERTY TAX ACT (FIRPTA) ADDENDUM
AFFIDAVIT OF DISCLOSURE OF NON-FOREIGN/FOREIGN STATUS

Date _____ Property _____

This Affidavit is intended to comply with section 1445 of the United States Internal Revenue Code to disclose and certify the undersigned Seller/Transferor's status as a citizen or resident of the United States, for reliance by Broker and any Purchaser/Transferee.

Seller/Transferor _____ U.S. Tax ID# _____
Seller/Transferor _____ U.S. Tax ID# _____

I (We), _____, hereby certify and declare:

- 1) I am a citizen of the United States of America.
2) I am a resident alien of the United States of America, my resident status is established by the following:
A) I have been declared a permanent legal resident of the United States by the U.S. Immigration and Naturalization Service. Resident alien registration number _____, or
B) I have resided at least 31 days in the United States during the current calendar years as follows:
My days of residence in the United States over the last three years are as follows:
Current calendar year _____ x 1.0 = _____
Last calendar year _____ x 1/3 = _____
Second preceding year _____ x 1/6 = _____

Since the total shown equals or exceeds 183 days, I meet the substantial presence test of Internal Revenue Code.

3) The Seller/Transferor are a domestic corporation. The fair market value of Seller/Transferor's real estate interests (including leasehold and options to purchase) are less than one-half Seller/Transferor's total assets (not including publicly-traded stock).

The following section is to be utilized only if Seller/Transferor is neither a U.S. citizen, nor a resident alien as defined in item #2.

I (We), _____, hereby certify and declare:

4) I am neither a United States citizen nor a resident alien as defined in item #2, above. In the absence of a qualifying statement as defined in IRC section 1445 (b) (4), or other special permission from the Internal Revenue Service, I authorize the Purchaser/Transferee and any escrow holder to deduct ten percent (10%) of the final sales price from my disbursement at closing and to deposit said funds as a federal tax deposit in an authorized commercial bank.

I acknowledge and consent to the reliance of this affidavit of the Brokers, Agents, Escrow-Holder/Title Company, and Purchaser/Transferee in any transaction regarding the above-referenced real estate.

I declare under penalty of perjury that the foregoing is true and correct.

Date _____ Seller/Transferor _____

Date _____ Seller/Transferor _____

ACKNOWLEDGMENT OF RECEIPT OF AFFIDAVIT OF DISCLOSURE

Date _____ Seller/Transferor's Broker _____

Date _____ Purchaser/Transferee's Broker _____

Date _____ Purchaser/Transferee _____

Date _____ Purchaser/Transferee _____