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

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, _____, as transferor (seller), 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 _____; and
3. My home address is: _____
IL

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: _____

Received by:
