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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, Jeff L. Egkan and Theresa Hogan Egkan (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: _____

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