

STATE OF NORTH CAROLINA

NONFOREIGN AFFIDAVIT
(FIRPTA AFFIDAVIT)

COUNTY OF _____

THE UNDERSIGNED, BEING FIRST DULY SWORN, DEPOSES AND SAYS THAT:

1. This Nonforeign Affidavit is given by Seller pursuant to Section 1445(b)(2) of the Internal Revenue Code of 1954, as amended, (the "Code") in order to induce _____ (the "Purchaser") to refrain from deducting and withholding a tax equal to 10% of the amount realized by Sellers upon the sale to Purchaser of the property briefly described as follows:

2. Seller is NOT a foreign person, nonresident alien, foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations), and Seller is either:

A citizen or resident of the United States,

A domestic partnership, or

A domestic corporation, or

An estate or trust (other than a foreign estate of foreign trust as those terms are defined in Section 7701(a)(31) of the Code.

3. Seller's taxpayer identification number, as that term is defined in Sections 7701(a)(41) and 6109 of the Code is:

Seller's TIN: _____

4. Seller's address is: _____

5. The undersigned Seller acknowledges that this certification may be disclosed to the Internal Revenue Service and declares under penalties of perjury that the foregoing information is true, correct, and complete. Section 7206 of the Code reads, in applicable part, as follows:

"Any person who ... willfully makes and subscribes any return, statement, or other document, which contains or is verified by written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter ... shall be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the case of a corporation) or imprisoned not more that 3 years, or both, together with the costs of prosecution."

IN WITNESS WHEREOF, this Nonforeign Affidavit is given this the _____ day of _____, 20____.

SELLER:

_____ (SEAL)

By: _____ (SEAL)

State of _____
County of _____

Signed and sworn to (or affirmed) before me this day by _____ [insert name(s) of principal(s)].

Date: _____, Notary Public

Notary's Printed or Typed Name

(Official/Notarial Seal)

My commission expires: _____