

1099-S Solicitation & Certification of No Information Reporting

Section 6045 of the Internal Revenue Code, as amended by the Tax Reform Act of 1997, requires the reporting of certain information to the IRS on real estate transactions. The information may also be sent to other third parties. To avoid the imposition, under the Internal Revenue Code, of civil or criminal penalties for failing to furnish a correct TIN and to insure the TIN passes the IRS' Name/TIN matching software's TIN matching process which we utilize. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see "Specific Instructions" below. For other entities, it is your employer identification number (EIN). The term "seller" includes each owner of the residence that is sold or exchanged. **Thus, if a residence has more than one owner, a separate certification from each owner is required (whether married or not) or file an information return.**

File No.: _____ Closing Date: _____

Common Address of Property Sold: _____

Gross Sale Proceeds: \$ _____ **** IF MARRIED FILING JOINTLY, ALLOCATE 100% TO ONE SPOUSE AND 0% TO THE OTHER**

Total Proceeds Allocated to This Seller _____% **(We require a 1099 form for each Seller. Total of ALL 1099 Forms MUST equal 100%)**

Name of Seller-Taxpayer **(one seller per form)** _____

Name of Entity/Taxpayer in title, if different from above) _____

Address: _____
(Forwarding Address, after sale)

Social Security No.(SSN)/Tax Identification No.(TIN)/Employer Identification No.(EIN): _____

Check Appropriate Category: **(Must check one)**

____ Principal Residence **(If Principal Residence is checked, you MUST answer all 6 questions below to determine if exempt)**

____ Other Real Estate (Transaction is reportable to the IRS and a 1099-S will be sent to the forwarding address provided above)

____ Tax Exempt (Must Supply Tax Exempt Letter or Exempt Volume Transferor Certificate)

NOTE: Answer the questions below, ONLY IF, the real estate sold is your principal residence.

CERTIFICATION FOR NO INFORMATION REPORTING ON THE SALE OR EXCHANGE OF A PRINCIPAL RESIDENCE

TRUE FALSE Check "True or False" for assurances (1) through (5) and "True, False or N/A" for assurance (6)

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1) I owned and used the residence as my principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence. |
| <input type="checkbox"/> | <input type="checkbox"/> | 2) I have not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence. (not taking into account any sale or exchange before May 7, 1997.) |
| <input type="checkbox"/> | <input type="checkbox"/> | 3) No portion of the residence has been used for business or rental purposes by me (or my spouse if I am married) after May 6, 1997. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4) At least one of the following three statements applies:

The sale or exchange is of the entire residence for \$250,000.00 or less.
OR
I am married, the sale or exchange is of the entire residence for \$500,000.00 or less, and the gain on the sale or exchange of the entire residence is \$250,000.00 or less.
OR
I am married, the sale or exchange is of the entire residence for \$500,000.00 or less, and (a) I intend to file a joint return for the year of sale or exchange, (b) my spouse also used the residence as his or her principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence, and (c) my spouse also has not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence (not taking into account any sale or exchange before May 7, 1997). |
| <input type="checkbox"/> | <input type="checkbox"/> | 5) During the 5-year period ending on the date of the sale or exchange of the residence, I did not acquire the residence in an exchange to which section 1031 of the Internal Revenue Code applied. |
| <input type="checkbox"/> | <input type="checkbox"/> | 6) If my basis in the residence is determined by reference to the basis in the hands of a person who acquired the residence in an exchange to which section 1031 of the Internal Revenue Code applied, the exchange to which section 1031 applied occurred more than 5 years prior to the date I sold or exchanged the residence |

TRUE FALSE N/A

Certification

Under penalties of perjury, I certify that all the above information is true as the end of the day of the sale or exchange, as well as, the number shown on this form is my correct tax identification number (or I am waiting for the number to be given to me) and I am a U.S. person (defined below).

Seller Signature **(one per form)** _____

(Date) _____

GENERAL INSTRUCTIONS Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return on real estate with the IRS must obtain your correct taxpayer identification number (TIN). Use this form *only* if you are a U.S. person (including a resident alien). Notify us if you are not a U.S. person and we will send you IRS Form W-8BEN.

Definition of a U.S. Person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Requirement to Furnish TIN & Penalties for Failure

You are required by law to provide us with your correct TIN. If you fail to furnish your correct TIN, or make a false statement on this form, you may be subject to both civil and criminal penalties. If we disclose or use your TIN in violation of federal law, we may be subject to civil and criminal penalties.

Multiple Sellers

Each seller must complete a separate form regardless of marital status.

SPECIFIC INSTRUCTIONS

Please review chart "What Name and Number to Give" below.

Individuals. You must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

Limited liability company (LLC).

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 2301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Name of entity in title" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and enter "same" on the "Name of entity in title" line.

Other entities. Enter the name as shown on required federal tax documents on the "Name" line. This name should match the agreement, charter, order, or other document creating the entity.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line.

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see "How to get a TIN" below.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see "Limited liability company (LLC)" on page 1), enter the owner's SSN (or EIN, if you have one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See the chart below for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for a SSN, get Form SS-5, "Application for a Social Security Card," from the local Social Security Administration office, or online at www.ssa.gov or by calling 1-800-772-1213. Use form W-7, "Application for IRS Individual Taxpayer Identification Number", to apply for an ITIN, or Form SS-4, "Application for Employer Identification Number," to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under "Starting a Business." You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete this Information Request Form but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to us.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. **Note:** A TIN is required if withholding is required under FIRPTA.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Certification

To establish to us that you are a U.S. person, or resident alien, sign this form.

Signature requirements: You must sign the certification.

For this type of account:	Give name and SSN of:
Individual	The individual
Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account
Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	a. The grantor-trustee b. The actual owner
Sole proprietorship or disregarded entity owned by an individual	The owner
For this type of account:	Give name and EIN of:
A valid trust, estate, or pension trust	Legal entity
Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation or LLC
Association, club religious, charitable, educational, or other tax- exempt organization	The organization
Partnership or multi-member LLC	The partnership or LLC
A broker or registered nominee	The broker or nominee
Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust