1099-S CERTIFICATION EXEMPTION FORM

SELLER'S OR EXCHANGER'S CERTIFICATION FOR NO INFORMATION REPORTING TO INTERNAL REVENUE SERVICE ON THE SALE OR EXCHANGE OF A PRINCIPAL RESIDENCE

This form may be completed by the seller of a principal residence. This information is necessary to determine whether the sale or exchange should be reported to the seller, and to the Internal Revenue Service on Form 1099-S, Proceeds From Real Estate Transactions. If the seller properly completes Parts I and III, and makes a "yes" response to assurances (1) through (6) in Part II (or a "not applicable" response to assurance (6)), no information reporting to the seller or to the Service will be required for that seller. The term "seller" includes each owner of the residence that is sold or exchanged. Thus, if a residence has more than one owner, a real estate reporting person must either obtain a certification from each owner (whether married or not) or file an information return and furnish a payee statement for any owner that does not make this certification.

Part I. Seller Information

1. Name:

2. Address or legal description (including city, state and ZIP code) of residence being sold or exchanged:

3. Taxpayer Identification Number (TIN):

Part II. Seller Assurance

Check "yes" (true) or "no" (false) for assurances (1) through (5), and "yes" (true), "no" (false), or "N/A" (not applicable) for assurance (6).

Yes **No**

☐ ☐ (1) I owned and used the residence as my principal residence for periods aggregating two (2) years or more during the 5-year period ending on the date of the sale or exchange of the residence.

☐ ☐ (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.

☐ ☐ (3) I (or my spouse or former spouse, if I was married at any time during the period beginning after May 6, 1997, and ending today) have not used any portion of the residence for business or rental purposes after May 6, 1997.

☐ ☐ (4) At least one of the following three statements applies:

The sale or exchange is of the entire residence for $250,000 or less.

OR

I am married, the sale or exchange is of the entire residence for $500,000 or less, and the gain on the sale or exchange of the entire residence is $250,000 or less.

OR

I am married, the sale or exchange is of the entire residence for $500,000 or less, and (a) I intend to file a joint return for the year of the 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.

☐ ☐ (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.

Yes **No** **N/A**

☐ ☐ ☐ (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 (five) years prior to the date I sold or exchanged the residence.

Part III. Seller Certification

Under penalties of perjury, I certify that all of the above information is true as of the end of the day of the sale or exchange.

_____ Date: _____

Signature of

(Seller Certification for No IRS 1099-S [22Jan2007]) (Order No.)

Forwarding Address: _____