



**REALTORS® ASSOCIATION OF NEW MEXICO
FIRPTA - AFFIDAVIT -- NON-FOREIGN SELLER - 2020**

NOTICE TO SELLER: If you need any assistance to understand the Foreign Investment in Real Property Act and its application to you, please consult with your own tax advisor. Real estate Brokers are not permitted to give advice with respect to such matters.

Section 1445 of the Internal Revenue Code provides that a Buyer of United States real property must withhold tax if Seller is a foreign person. To inform Buyer that withholding of tax is not required upon the disposition of the Property described below, the undersigned Seller executes this Affidavit. Seller understands that this certification may be disclosed to the Internal Revenue Service by Buyer and that any false statement may be punished by fine, imprisonment or both.

This Affidavit is executed in connection with the sale of the following Property:

Paw-a-Suki Road
 Address _____ City _____ Zip Code _____
Within Section 3, T26N, R13E and Section 27 & 34, T27N, R13E, NMPM. Also Tr. 1&10, M36, S4, Tr. 6&7,
 Legal Description
 or see metes and bounds description attached as Exhibit _____, _____ **Taos** _____ County, New Mexico.

INDIVIDUAL SELLER

1. I am not a Foreign Person for purposes of United States income taxation.
2. My United States taxpayer identification number (Social Security Number) is: _____
3. My home address is: _____

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.

Name of Individual Seller _____

Signature _____

Date _____ Time _____

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ENTITY SELLER

1. Dharma Properties and The Aeacus Real Estate LP, a Jersey Channel Islands LP. ("Seller") is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations).

2. Seller's United States employer identification number is _____

3. Seller's office address is _____

4. If a corporation, Seller's place of incorporation is _____

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements in this Affidavit are true, correct, and complete, and that I have authority to sign this document on behalf of Seller.

Name of Entity Dharma Properties & The Aeacus Real Estate LP, a Jersey Channel Islands LP.

By By Thomas Wessell - Partner
Thomas Wessell
08/11/2020 1:00 PM MDT

Its Partner

Date 08/11/2020 Time 1:00 PM

Buyer or Qualified Substitute, as applicable, must retain this Affidavit and make it available to the Internal Revenue Service upon request.

NOTICE TO SELLER OR BUYER: An affidavit should be signed by each individual or entity seller to whom or to which it applies. Any questions relating to the legal sufficiency of this form, or to whether it applies to a particular transaction, or to the definition of any of the terms used, should be referred to a certified public accountant, attorney, or other professional tax advisor, or to the Internal Revenue Service.

Received by Buyer Qualified Substitute

Signature _____ Date _____ Time _____