

Real Estate Withholding — Computation of Estimated Gain or Loss

(You are required to complete this form if you claim an exemption due to a loss or zero gain or if you elect an alternative withholding amount.)

(Name, mailing address (number and street, PO Box, rural route, apt no., or PMB no.) city, state, and zip code) Seller or Transferor: [] SSN or ITIN [] FEIN [] CA Corp. No.

Property address (if no street address, provide parcel number and county)

- 1 Selling price
2 Selling expenses
3 Amount Realized. Subtract line 2 from line 1
4 Enter the price you paid to purchase the property
5 Seller-paid points
6 Depreciation
7 Other decreases to basis
8 Total decreases to basis. Add line 5 through line 7
9 Subtract line 8 from line 4
10 Cost of additions and improvements
11 Other increases to basis
12 Total increases to basis. Add line 10 and line 11
13 Adjusted basis. Add line 9 and line 12
14 Enter any suspended passive activity losses from this property
15 Add line 13 and line 14
16 Estimated Gain or Loss on Sale. Subtract line 15 from line 3 and enter the amount here.
17 Alternative Withholding Amount. Check the applicable box for the filing type.
18 Standard Withholding Amount. Multiply the selling price on line 1 by 3 1/3% (.0333) and enter the amount on line 18.

Seller's Signature

Note: Title and escrow persons and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose. Under penalties of perjury, I hereby certify that the information provided above is, to the best of my knowledge, true and correct.