

When recorded return to:

Skagit Land Trust  
P.O. Box 1017  
Mount Vernon, WA 98273

**202007230126**

07/23/2020 02:19 PM Pages: 1 of 12 Fees: \$114.50  
Skagit County Auditor

### GRANT OF OPTION TO PURCHASE REAL PROPERTY

Grantor: Steven N. Squires

Grantee: Skagit Land Trust

Brief Legal Description: S36, T36N, R2E; Ptn. Gov't Lots 3, 5, 6 and NE SW, Skagit County, WA

*Full legal description shown in Exhibit A*

Assessor's Tax Parcel and I.D. Nos.:

P47446 / 360236-0-008-0006; P47495 / 360236-0-001-0007;  
P47450 / 360236-0-011-0001; P47496 / 360236-3-002-0006

**THIS AGREEMENT and GRANT** is made this \_\_\_\_ day of July 2020, by and between Steven N. Squires ("Grantor"), whose address is 11286 Samish Island Road, Bow, Washington and Skagit Land Trust, a Washington not-for-profit corporation, having an address at P.O. Box 1017, Mount Vernon, Washington ("Grantee").

### GRANT OF OPTION AND AGREEMENT TO TERMS

1. **Property:** The Property subject to this Option Agreement is the real property owned by Grantor legally described in Exhibit A hereto (the "Property"). The Grantor owns Skagit County Parcel Numbers P47466, P47450, P47495, and P47496 and these four parcels are the subject of this Option Agreement.
2. **Considerations:**
  - a. **First Consideration:**

- i. Consideration Amount. "First Consideration" for this Agreement is FIVE THOUSAND & NO/100 DOLLARS (\$5,000.00) and is non-refundable (except subject to paragraphs 4, 9, 12, and 13) and is not applicable to the purchase price.
    - ii. Consideration Payment. First Consideration shall be paid to Grantor within three (3) business days of execution of Grant of Option agreement. Grantee may receive a refund of Consideration as set forth in paragraphs 4, 10 and 13.
  - b. Second Consideration:
    - i. Consideration Amount. "Second Consideration" for this Agreement is FORTY THOUSAND & NO/100 DOLLARS (\$40,000.00) and is non-refundable (except subject to paragraphs 4, 9, 12, and 13) and is applicable to the purchase price.
    - ii. Consideration Payment: Second Consideration shall be paid to Grantor within twenty (20) days of receiving the Appraisal if the purchase price is at or above the minimum price and below the maximum price as referenced in paragraph 3b or the Grantor and Grantee accepts the Appraised Value if the amount is lower than the minimum or higher than the maximum. Grantee may receive a refund of Consideration as set forth in paragraphs 4, 10 and 13.
3. **Grant of Optional Right to Purchase:** Grantor hereby conveys and grants to Grantee the exclusive right to purchase the Property on the following terms and conditions:
- a. Exercise of Option: Grantee may exercise this option by giving written notice thereof ("Concluding Notice") to Grantor at any time no later than THREE HUNDRED SIXTY-FIVE (365) days from the date of mutual acceptance hereof by providing written notice to Grantor of such exercise (the "Concluding Notice").
  - b. Purchase Price: The purchase price shall be established by a fair market value appraisal conducted by The Eastman Company (the "Appraisal") at Grantee's expense; provided that: (i) should the fair market value be determined by such appraisal be less than EIGHT HUNDRED THOUSAND & NO/100 DOLLARS (\$800,000.00), Grantor may terminate this agreement by delivery of notice to Grantee within fifteen days (15) days of receipt of revised Notice of Fair Market Value, and (ii) should be fair market value be determined by such appraisal to be greater than ONE MILLION AND NO/100 DOLLARS (\$1,000,000), Grantee may terminate this agreement by delivery of notice to Grantor within fifteen days (15) of receipt of the Appraisal. Should Grantor or Grantee fail to deliver its termination notice by the deadline, Grantor or Grantee shall have irrevocably accepted the Purchase Price determined by the Appraisal and shall have waived its right to terminate this agreement based on the Purchase Price. The Purchase

Price shall be paid in cash at Closing, without credit for the First Consideration and with credit for the Second Consideration.)

- c. Exercise of Option: If the option is exercised, the purchase and sale transaction shall be governed by the following paragraphs:

4. Title:

- a. Condition of Title: Unless otherwise specified in this Agreement, title to the Property shall be marketable at closing. Rights, reservations, covenants, conditions, and restrictions, presently of record, easements, and encroachments, not materially affecting the value of the Property or unduly interfering with Grantee's intended use of the Property shall not cause the title to be considered unmarketable. Grantee is in possession of a preliminary commitment for title insurance issued by Land Title Company of Skagit County on 5-23-2019 under file No. 01-172434-0 ("Preliminary Commitment"). Grantee shall conclusively be deemed to have accepted the condition of title as set forth in the Preliminary Commitment except for any monetary encumbrances, unless Grantor receives notice of Grantee's objections within forty-five (45) days after execution of this Agreement. Encumbrances not assumed in writing by Buyer shall be paid by Grantor on or before closing.
- b. Objections: Grantor shall, no later than fourteen (14) days of its receipt of any Objection(s) clear such Objections and/or provide Grantee with its detailed written proposal to so clear the Objections prior to Closing ("Title Proposal"). Within fourteen (14) days thereof, Grantee shall provide written notice to Grantor that it disapproves of any aspect of the Title Proposal. Unless such objection is resolved to the satisfaction of the Grantee, this Agreement shall be deemed materially breached, shall terminate and the Consideration shall be refunded to Grantee in full.
- c. Supplemental Objections: In the event that any additional encumbrance is revealed by the issuance of a supplement to the preliminary commitment for title insurance, Grantor shall, no later than fourteen (14) days after issuance of such supplement clear any Objections and/or provide Grantee with its detailed written proposal to so clear any Objections prior to Closing ("Supplemental Title Proposal"). Within fourteen (14) days thereof, Grantee shall provide written notice to Grantor notice that it disapproves of any aspect of the Supplemental Title Proposal. Unless such objection is resolved to the satisfaction of the Grantee, this Agreement shall be deemed materially breached, shall terminate and the Considerations shall be immediately refunded to Grantee in full. If such supplement is issued less than thirty (30) days before closing, Closing shall be, at Grantee's sole discretion, delayed so as to not occur less than thirty (30) nor more than forty (40) days after Grantee's receipt of the supplemental commitment.

5. **Title Insurance:** The title insurance issued per the preliminary commitment mentioned in ¶ 4 shall be paid by Grantee. The title policy shall contain no exceptions other than those contained in said standard form and those not inconsistent with this Agreement.
6. **Conveyance:** Title shall be conveyed by statutory warranty deed free of encumbrances and defects except those included in this Agreement or otherwise accepted by Grantee as set forth in ¶ 4.
7. **Closing:** Closing agent shall be Land Title and Escrow, 111 E. George Hopper Road, Burlington, Washington, 98233. This sale shall be closed within thirty (30) days from the date the Grantee gives Concluding Notice as set forth in ¶ 3 (a). "Closing" means the date on which all documents are recorded and the sale proceeds are available for disbursement to Grantor. Grantee and Grantor shall deposit with Closing Agent all documents and monies required to complete this sale in accordance with this Agreement.
8. **Closing Costs & Proration:** Taxes and assessments for the then current year shall be prorated as of closing. Grantor shall pay any back taxes, interest and penalties, and recording fees associated with its obligation to clear title as set forth in ¶¶ 4 and 5; Grantee shall pay the escrow fee, the real estate excise tax, and the cost to record this agreement and the conveyance deed.
9. **Possession:** Grantee shall be entitled to possession on closing. The foregoing notwithstanding, Grantee shall have full access to the Property at any reasonable time to conduct its due diligence activities and for the purpose of providing site visits to potential funders of the purchase price. Grantee shall indemnify and hold harmless Grantor from any claim made by a third party accompanying a representative of Grantee to the site.
10. **Casualty Loss:** Grantor understands that Grantee accepts this Agreement based on its desire to preserve the natural habitat of the Property and utilize all or portions of the Property for protected natural area purposes. If prior to closing, the habitat on the Property is altered or destroyed in a manner diminishing the Property's desirability for Grantee's intended use, Grantee may deem this Agreement materially breached and Grantee may elect to terminate this Agreement with Grantor, shall have no obligation thereafter to pay Consideration and shall immediately receive a full refund from Grantor of all Consideration previously paid. If prior to closing, the Grantee, its employees, contractors, agents or a third party accompanying a representative of Grantee alters or destroys the habitat on the Property in a manner diminishing the Property's desirability for Grantee's intended use, Grantee shall bear the loss and the alteration or destruction shall have no effect on this Agreement.

11. **FIRPTA Compliance:** See Exhibit B for FIRPTA compliance.
12. **Notices:** Unless otherwise specified in this Agreement, any and all notices required or permitted to be given under this Agreement must be given in writing. All notices must be signed by an authorized representative of party giving the notice. Notices and the Appraisal shall be deemed to be given when actually received at the address of the intended recipient, as set forth below, unless the recipient has prior thereto provided to the other party written notice of change of address. Notices and the Appraisal sent via U.S. mail, receipt requested, shall be deemed received three (3) business days after deposit with the Postal Service. Notices and the Appraisal sent via facsimile shall be deemed received when transmitted as set forth in a proof of transmission and receipt.

**To Grantor:**

Steven Squires  
11268 Samish Island Road  
Bow, WA 98232

**To Grantee:**

Attn: Kari Odden  
Skagit Land Trust  
P.O. Box 1017  
Mount Vernon, WA 98273

13. **Hazardous Substances:**
- a. **Grantor's Disclosure:** Grantor hereby discloses to Grantee, that to the Grant's actual knowledge: (1) the Property has not been affected by the presence of oil, hazardous waste, toxic substances or other pollutants or material ("Contaminants") that could be a detriment to the Property or in violation of any local, state or federal law or regulation, and there are no potentially hazardous environmental conditions which would affect the Property; (2) neither the Grantor nor any other user or occupant of any part of the Property known to Grantor has ever been cited for violating any federal, state or local environmental law or regulation with respect to operations or activities on or about the Property during the term of ownership; and (3) there are no reports, test results, or other documents relating to the presence or absence of hazardous materials on or about the Property. Additionally, Grantor hereby grants permission to Grantee and Grantee's agents to enter upon the property conduct any and all tests and inspections reasonably required to assure Grantee that the Property is free of environmental Contaminants and not subject to any enforcement action or third party liability based on the presence of Contaminants.
- b. **Grantee's right to Terminate:** If Grantee shall receive information that the Property has been affected with environmental contaminants, Grantee, at its discretion, may deem this Agreement materially breached, elect to terminate it, have no obligation thereafter to pay Consideration and immediately receive a full refund from Grantor of all Consideration previously paid.

- c. **Hold Harmless:** In the event it is determined, after this transaction closes, that there was at Closing the presence of oil, hazardous waste, toxic substances or other pollutants or material that could be a detriment to the Property or in violation of any local, state or federal law or regulation and if such presence was known to Grantor prior to Closing, then, and in that event, Grantor agrees to pay, be responsible for and hold Grantee harmless from any remedial action to either remove or repair the cause of said substance, waste or other pollutants or material that renders the Property in violation of any local, state or federal law or regulation or constitutes and health hazard to any life form. This Paragraph 13 shall survive closing and shall bind and inure to the benefit of the parties' successors and assigns.
14. **Computation of Time:** Unless otherwise expressly specified herein, any period of time specified in this Agreement shall expire at 5:00 p.m. of the last calendar day of the specified period of time, unless the last day is Saturday, Sunday, or legal holiday, as prescribed in RCW 1.16.050, in which event the specified period of time shall expire at 5:00 p.m. of the next business day. Any specified period of five (5) days or less shall include business days only.
15. **Termination:** In the event of termination of this Agreement, any costs authorized under this Agreement shall be paid by the party responsible therefor.
16. **General Provisions:** Grantor shall not pledge, hypothecate or encumber the Property nor conduct or allow to be conducted clearing, grading, building, dumping or timber harvest on the Property without Grantee's written permission, which permission may be withheld at Grantee's sole discretion. Time is of the essence. There are no verbal agreements which modify this Agreement. This Agreement constitutes the full understanding between Grantor and Grantee.
17. **Litigation, Costs:** This Agreement shall be governed by Washington State law. Venue for any action between the parties shall be Skagit County Superior Court. If any legal action or any other proceeding, including action for declaratory relief, is brought for the enforcement of this Agreement or because of a dispute, breach, default, or misrepresentation in connection with any of the provisions of this Agreement, each party shall bear its own costs and expenses.
18. **Successors and Assigns:** This Agreement shall inure to the benefit of and be binding on the parties and their respective successors, heirs, assigns, mortgagee and/or beneficiaries. All references to "Grantor" and "Grantee" include respective successors, heirs, assigns, mortgagees and/or beneficiaries of each.
19. **Recordation:** This Agreement or memorandum thereof may be recorded at Grantee's option and expense.

20. **Quitclaim Deed:** Upon termination of this Agreement in accordance with its terms, Grantee shall deliver to Grantor a signed and acknowledged Quitclaim Deed in the appropriate form. Grantor may record the Quitclaim Deed following the termination of this Agreement.
21. **Exhibits:** All exhibits and any others referred to in this Agreement are incorporated into this Agreement by reference.
22. **Captions:** Captions and headings in this Agreement, including the title of this Agreement, are for convenience only and are not to be considered in construing this Agreement.
23. **Modification and Amendment:** This Agreement may not be modified or amended except in writing signed by Grantor and Grantee.
24. **Grantor's Obligations:** Grantor shall diligently take all reasonable steps to: (1) clear title pursuant to paragraph 4; (2) allow Grantee or Grantee's agents access to the Property to make inspections; and (3) allow Grantee access to records and information to assess the environmental condition of the Property.
25. **Grantee's Remedies On Default:** If Grantor defaults on any provision of this Option Agreement, Grantee may, in its discretion, seek any remedy including specific performance of this Agreement against Grantor, his heirs, successors, or assigns.
26. **Acceptance:** By their respective signatures below, the parties hereby agree to the foregoing terms and conditions.

*(signature pages follow)*

**GRANTOR:**

Steven N. Squires

By: Date: 7-23-20

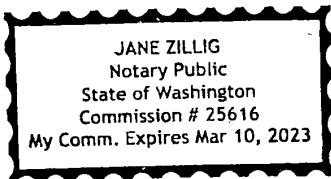
STATE OF WASHINGTON )

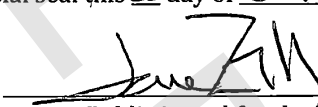
) ss.

COUNTY OF SKAGIT )

On this day personally appeared before me Steven Squires to me known to be the individual described in and who executed the within and foregoing instrument, and acknowledged that he signed the same as his free and voluntary act and deed, for the uses and purposes therein mentioned.

Given under my hand and official seal this 23 day of July 2020.



  
 Notary Public in and for the state of  
 Washington, residing at Sedro Woolley WA  
 My commission expires: 3-10-23

Printed Name: JANE ZILLIG

Printed Name: \_\_\_\_\_



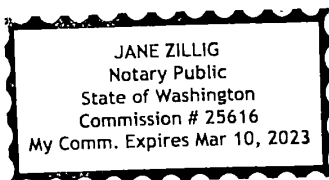
**GRANTEE:**

SKAGIT LAND TRUST

By: Jim Glackin  
Jim Glackin, PresidentDate: 7/23/2020STATE OF WASHINGTON )  
 ) SS.  
COUNTY OF SKAGIT )

On this 23 day of July, 2020 before me, the undersigned, a Notary Public in and for the State of Washington, duly commissioned and sworn, personally appeared Jim Glackin to me known to be the President of Skagit Land Trust, a not-for-profit corporation that executed the foregoing instrument, and acknowledged the said instrument to be the free and voluntary act and deed of said not-for-profit corporation, for the uses and purposes therein mentioned, and on oath stated that she is authorized to execute the said instrument and that the seal affixed is the corporate seal of said municipal corporation.

Witness my hand and official seal hereto affixed the day and year first above written.



Jane Zillig  
Notary Public in and for the state of Washington,  
Residing at Sedro Woolley WA  
My commission expires: 3-10-23  
Print Name: JANE ZILLIG

**EXHIBIT A**  
(Legal Description)

PARCEL "A":

That portion of Government Lot 3 in the Southeast ¼ of the Northwest ¼ and the Northeast ¼ of the Southwest ¼ in Section 36, Township 36 North, Range 2 East, W.M., more particularly described as follows:

Beginning at the Southwest corner of Government Lot 3 of said Section 36;  
 thence North 1°31'00" West along the West line of said Government Lot 3, a distance of 374.94 feet to a point on a curve on the South line of the Samish Island County Road No. XXXXIII, at which point the tangent to the curve bears North 79°15'23" East;  
 thence Northeasterly along said 2°57'13" curve to the left, having a radius of 1939.86 feet, a distance along the arc of 34.12 feet;  
 thence North 78°15'00" East along the Southerly side of said County road, a distance of 813.17 feet;  
 thence along a 22°20'22" curve to the right having a radius of 256.48 feet, a distance along the arc of 162.01 feet;  
 thence South 24°26'36" East, at right angles to said curve, a distance of 10.00 feet to a point on a curve, at which point the tangent to said curve bears South 65°33'24" East;  
 thence Southeasterly along said 21°30'03" curve to the right, having a radius of 265.48 feet, a distance along the arc of 168.30 feet;  
 thence South 29°22'15" East, a distance of 27.89 feet to a point in the centerline of Siwash Slough;  
 thence along the centerline of Siwash Slough South 41°09'57" West, a distance of 133.76 feet; thence South 5°14'04" West, a distance of 373.92 feet;  
 thence South 47°32'53" West, a distance of 251.73 feet;  
 thence South 75°20'08" West, a distance of 484.24 feet;  
 thence South 9°54'09" West, a distance of 282.67 feet;  
 thence South 41°56'57" West, a distance of 115.71 feet;  
 thence South 46°13'40" West, to the West line of the said Northeast ¼ of the Southwest ¼;  
 thence North along said West line to the point of beginning.

EXCEPT that portion conveyed to Skagit County by deed recorded March 15, 1973, under Auditor's File No. 781932.

Situate in the County of Skagit, State of Washington.

PARCEL "B":

That portion of Government Lot 5 in the Northwest ¼ of the Southwest ¼ of Section 36, Township 36 North, Range 2 East, W.M., lying Northeasterly of the Government Meander line and Northerly of Siwash Slough,

EXCEPT dike and ditch rights of way.

Situate in the County of Skagit, State of Washington.

*Squires to Skagit Land Trust Grant of Option to Purchase*

PARCEL "C":

That portion of Government Lots 3, 5, 6, 7 and 8; the Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$ ; and the Southwest  $\frac{1}{4}$  of the Southeast  $\frac{1}{4}$ ; all in Section 36, Township 36 North, Range 2 East, W.M., more particularly described as follows:

Beginning at a point on the East line of said Government Lot 7, which point bears North  $1^{\circ}35'00''$  West, a distance of 1,051.16 feet from the South  $\frac{1}{4}$  corner of said Section 36;  
 thence South  $89^{\circ}23'00''$  West a distance of 1,003.20 feet to a point on the Government meander line along the West line of said Section 36;  
 thence North  $21^{\circ}25'57''$  West along said Government meander line, a distance of 92.45 feet;  
 thence North  $63^{\circ}10'57''$  West, a distance of 354.19 feet;  
 thence North  $2^{\circ}40'57''$  West, a distance of 154.56 feet;  
 thence North  $43^{\circ}40'57''$  West, a distance of 80.50 feet to a point in the centerline of Siwash Slough;  
 thence North  $46^{\circ}13'40''$  East along the centerline of said Siwash Slough, a distance of 392.03 feet;  
 thence North  $41^{\circ}56'57''$  East, a distance of 115.71 feet;  
 thence North  $9^{\circ}54'09''$  East, a distance of 282.67 feet;  
 thence North  $75^{\circ}20'08''$  East, a distance of 484.84 feet;  
 thence North  $47^{\circ}32'53''$  East, a distance of 231.73 feet;  
 thence North  $5^{\circ}14'24''$  East, a distance of 373.92 feet;  
 thence North  $41^{\circ}09'57''$  East, a distance of 155.02 feet;  
 thence North  $67^{\circ}50'00''$  East a distance of 115.56 feet to a point on the Westerly line of that certain tract conveyed to Floyd G. Squires, Sr., by J. T. Squires, Sr. recorded November 29, 1939, in Volume 178 of Deeds, page 345, records of Skagit County, Washington and filed under Auditor's File No. 319462;  
 thence South  $6^{\circ}36'27''$  West along the Westerly line of the aforementioned tract, a distance of 82.50 feet;  
 thence South  $71^{\circ}53'33''$  East, a distance of 290.40 feet;  
 thence North  $76^{\circ}25'29''$  East, a distance of 33.15 feet;  
 thence North  $21^{\circ}30'33''$  West, a distance of 146.08 feet to a point on the Government meander line along the East side of said Section 36;  
 thence South  $31^{\circ}23'33''$  East along said Government meander line, a distance of 388.21 feet; thence South  $35^{\circ}53'33''$  East, a distance of 582.52 feet;  
 thence South  $49^{\circ}23'33''$  East, a distance of 114.74 feet to a point on the Northeasterly extension of the centerline to said existing drainage ditch, and which point bears North  $74^{\circ}27'18''$  East a distance of 2201.37 feet from the true point of beginning;  
 thence South  $74^{\circ}27'18''$  West along said drainage ditch centerline and the Southwesterly and Northeasterly extensions thereof, a distance of 2201.37 feet to the true point of beginning.

EXCEPT THEREFROM the County Road which runs through said Government Lots 3 and 6 and the Northeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$  of said Section 36.

Situate in the County of Skagit, State of Washington.

## EXHIBIT B (FIRPTA Compliance)

Form 22E  
FIRPTA Certification  
Rev. 7/19  
Page 1 of 1

### FIRPTA CERTIFICATION

©Copyright 2019  
Northwest Multiple Listing Service  
ALL RIGHTS RESERVED

The Foreign Investment in Real Property Tax Act ("FIRPTA"), 26 U.S.C. 1445, provides that a buyer of a U.S. real property interest must withhold tax if Seller is a foreign person, unless one of the exceptions in the Act applies. The following will inform Buyer and Closing Agent whether tax withholding is required.

Note: The above law applies to foreign corporations, partnerships, trusts, estates and other foreign entities, as well as to foreign individuals. If Seller is a corporation, partnership, trust, estate or other entity, the terms "I" and "my" as used below means the corporation or other entity. A "real property interest" includes full or part ownership of land and/or improvements thereon; leaseholds; options to acquire any of the foregoing; and an interest in foreign corporations, partnerships, trusts or other entities holding U.S. real estate.

**SELLER CERTIFICATION.** Seller hereby certifies the following:

**PROPERTY.** I am the Seller of real property ☐ at:

\_\_\_\_\_  
Address City State Zip

or ☐ (if no street address) legally described on the attached.

**CITIZENSHIP STATUS.** I ☐ AM ☐ AM NOT a non-resident alien (or a foreign corporation, foreign partnership, foreign trust, foreign estate or other foreign business entity) for purposes of U.S. income taxation.

**TAXPAYER ID. NUMBER.**

My U.S. taxpayer identification number (e.g. social security number) is \_\_\_\_\_  
(Tax ID number to be provided by Seller at Closing)

**ADDRESS.**

My home address is \_\_\_\_\_  
Address City State Zip

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. I understand that this Certification may be disclosed to the Internal Revenue Service ("IRS") and that any false statement I have made here could be punished by fine, imprisonment, or both.

Seller \_\_\_\_\_ Date \_\_\_\_\_ Seller \_\_\_\_\_ Date \_\_\_\_\_

**BUYER CERTIFICATION (Only applicable if Seller is a non-resident alien).**

If Seller is a non-resident alien, and has not obtained a release from the IRS, then Closing Agent must withhold 15% of the amount realized from the sale and pay it to the IRS, unless Buyer certifies that the selected statement below is correct:

☐ **Amount Realized (\$300,000 or less) and Family Residence = No Tax.** (a) I certify that the total price that I am to pay for the property, including liabilities assumed and all other consideration to Seller, does not exceed \$300,000; and (b) I certify that I or a member of my family\* have definite plans to reside on the property for at least 50% of the time that the property is used by any person during each of the first two twelve month periods following the date of this sale. If Buyer certifies these statements, there is no tax.

☐ **Amount Realized (more than \$300,000, but not exceeding \$1,000,000) and Family Residence = 10% Tax.** (a) I certify that the total price that I am to pay for the property, including liabilities assumed and all other consideration to Seller, exceeds \$300,000, but does not exceed \$1,000,000; and (b) I certify that I or a member of my family\* have definite plans to reside on the property for at least 50% of the time that the property is used by any person during each of the first two twelve month periods following the date of this sale. If Buyer certifies these statements, then Closing Agent must withhold 10% of the amount realized from the sale and pay it to the IRS.

\* (Defined in 11 U.S.C. 267(c)(4). It includes brothers, sisters, spouse, ancestors and lineal descendants).

Under penalties of perjury, I declare that I have examined this Certification and to the best of my knowledge and belief both statements are true, correct and complete. I understand that this Certification may be disclosed to the IRS and that any false statement I have made here could be punished by fine, imprisonment, or both.

Buyer \_\_\_\_\_ Date \_\_\_\_\_ Buyer \_\_\_\_\_ Date \_\_\_\_\_