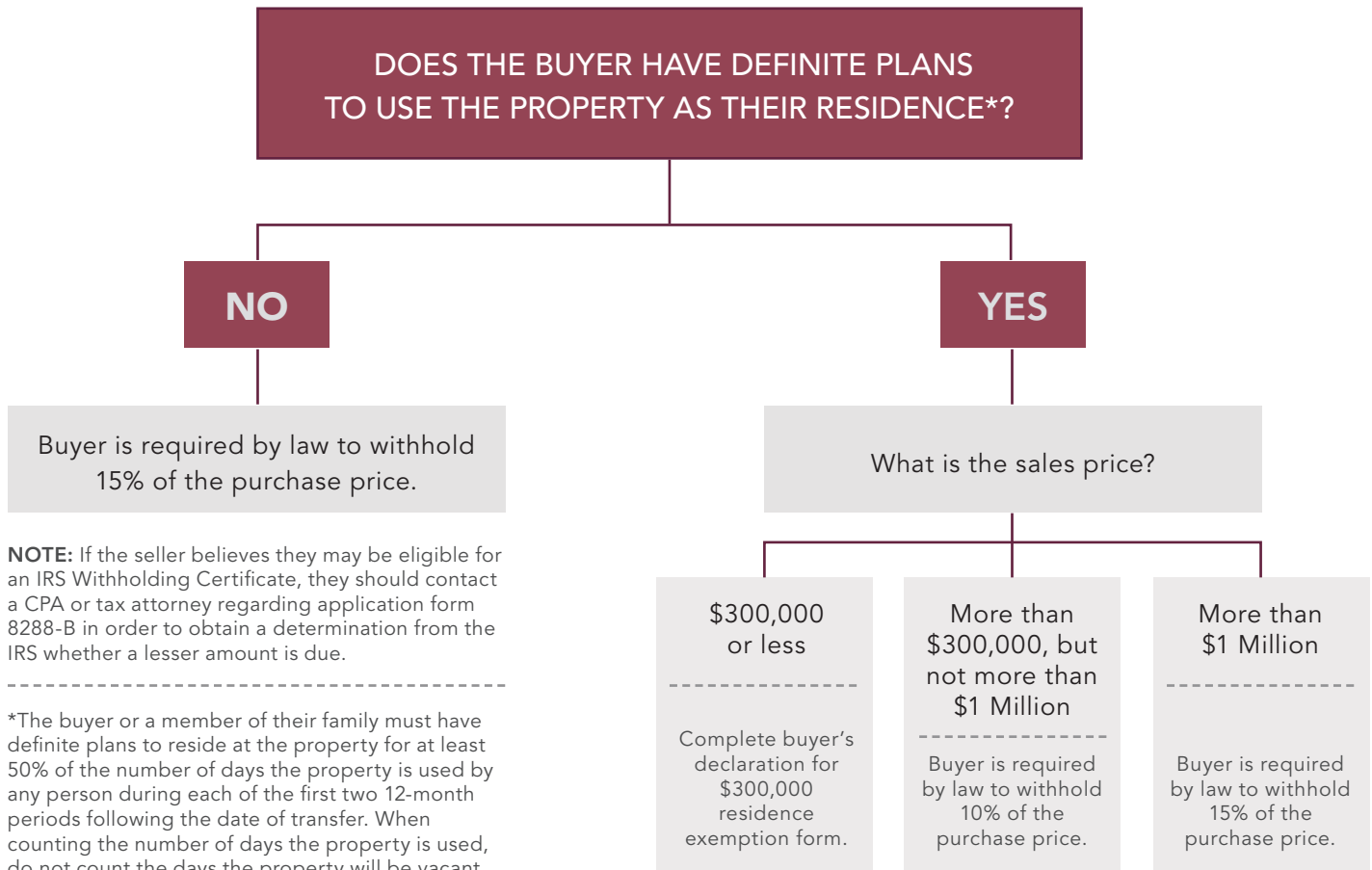


FIRPTA

Foreign Investment In Real Property Tax Act

What are the withholding requirements when a seller is not a U.S. Citizen or U.S. Resident?



Randall, Segrest, Weeks & Reeves, PLLC

1030 Northpark Drive
Ridgeland, MS 39157
O: (601) 956-2615
www.randallsegrest.com

First American Title Insurance Company and its affiliates expressly disclaim any representations or warranties that the guidance provided herein will satisfy any statutory or regulatory obligations, or will guarantee or otherwise ensure compliance with any applicable laws or regulations, including but not limited to FIRPTA, or other federal or state statutes or regulations. [Agent] is solely responsible for ensuring that any services provided are in accordance with applicable law. It is [agents'] responsibility to review changes in laws, regulations and accounting practices that affect you and your business.

The information contained in this document was prepared by First American Title Insurance Company ("FATICO") for informational purposes only and does not constitute legal advice. FATICO is not a law firm and this information is not intended to be legal advice. Readers should not act upon this without seeking advice from professional advisers.

First American Title Insurance Company makes no express or implied warranty respecting the information presented and assumes no responsibility for errors or omissions. First American, the eagle logo, First American Title, and firstam.com are registered trademarks or trademarks of First American Financial Corporation and/or its affiliates.

RANDALL | SEGREST
ATTORNEYS AND COUNSELORS

AN INDEPENDENT POLICY-ISSUING AGENT OF FIRST AMERICAN TITLE INSURANCE COMPANY