1099 Waiver

TO: Cimarron Escrow Inc.

ESCROW NO.: **SAMPLE**

PROPERTY ADDRESS: **SAMPLE**

Part I. Seller Information

1. Name Seller **SAMPLE**

2. Taxpayer Identification Number (TIN) **SAMPLE**

SAMPLE

Part II. Seller Assurances

Check "true" or "false" for assurances (1) through (5), and "true", "false", or "not" applicable for assurance (6).

True	False		
[ ]	[ ]	(1)	I owned and used the residence as my 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.
[ ]	[ ]	(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 principal 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.

SAMPLE

True	False	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 years prior to the date I sold or exchanged the residence.

Part III. Seller Certification

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

SAMPLE

SAMPLE
Signature of Seller

SAMPLE
Date