

**Non-Foreign Transferor's Certification
Entity Transferor**

Section 1445 of the Internal Revenue Code of 1986, as amended (the "Code") provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. For U.S. tax purposes (including Code Section 1445), the owner of a disregarded entity (which has legal title to a U.S. real property interest under local law) will be the transferor of the property and not the disregarded entity. To inform the transferee that withholding of tax is not required upon the disposition of a U.S. real property interest by Mankato Housing and Redevelopment Authority, the undersigned hereby certifies the following on behalf of Mankato Housing and Redevelopment Authority;

1. Mankato Housing and Redevelopment Authority 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. Mankato Housing and Redevelopment Authority's U.S. employer identification number is _____.

3. Mankato Housing and Redevelopment Authority's office address is 10 Civic Center Plaza, Mankato, Minnesota 56001.

4. Mankato Housing and Redevelopment Authority is not a "disregarded entity" as defined in IRS Regulation 1.1445-2(b)(iii).

Mankato Housing and Redevelopment Authority understands that this Certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

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, and I further declare that I have authority to sign this document on behalf of Mankato Housing and Redevelopment Authority.

Date: _____, 2025.

By: _____

Its: Executive Director