



**First American Title™**

First American Title Company  
1915 Hillman Street  
Tulare, CA 93274  
(559)358-3980  
Fax: (866)485-7204

To: **First American Title Company ("Settlement Agent")**  
**Teresa Alves, Escrow Officer**

File No.: **15862-7235991 (TA)**  
Date: **March 20, 2025**

Re: **1220 E Monte Vista Ave, Visalia, CA 93292 ("Property")**  
"Buyer": **Melissa Ann Robertson**  
"Seller": **Alejandro Zavala and Erika Zavala**

**SETTLEMENT AGENT'S STATEMENT OF RECEIPT  
OF SELLER'S CERTIFICATE OF NON-FOREIGN STATUS**

- I, Teresa Alves, hereby certify to Melissa Ann Robertson (buyer) that:
- I am the Settlement Agent in the above referenced transaction ("Transaction");
  - I am an employee of First American Title Company which is a "Qualified Substitute" under Internal Revenue Code (IRC) Section 1445(f)(6); and
  - Pursuant to IRC Section 1445(b)(9), that each of the following seller or sellers, who are all of the sellers in the Transaction, has provided to me a completed copy of the Seller's Certificate of Non-Foreign Status pursuant to IRC Section 1445(b)(2): Alejandro Zavala and Erika Zavala (Sellers)

Executed under penalty of perjury at Tulare, CA on this Twentieth day of March, 2025.

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(Settlement Agent's Signature)

**Note:**

Section 1445 of the Internal Revenue Code (IRC) provides that a transferee (buyer) of a U.S. real property interest must withhold tax if the transferor (seller) is a foreign person. Pursuant to IRC Section 1445(b)(2) no withholding is required if the transferor (seller) furnishes to the transferee (buyer) a non-foreign affidavit stating, under penalty of perjury, the transferor's United States taxpayer identification number and that the transferor is not a foreign person.

Section 1445(b)(9) was added to the Internal Revenue Code (IRC) on July 30, 2008 in order to provide an alternative procedure for furnishing Non-Foreign Affidavits. The alternative procedure allows a seller to furnish the Non-Foreign Affidavit to a "qualified substitute" instead of the buyer so long as the qualified substitute furnishes a statement to the buyer stating, under penalty of perjury, that the qualified substitute is in possession of the Non-Foreign Affidavit. A qualified substitute is defined as the person (including any attorney or title company) responsible for closing the transaction, other than the seller's agent, and the buyer's agent. (See IRC § 1445(f)(6)).