

1 under federal law, 26 USC, Section 1445, to make a declaration
2 to the Internal Revenue Service of their non-foreign residency
3 status. That is federal law. Typically that appears in a
4 separate document.

5 The only change we made to the form document was to
6 eliminate a number of the provisions and to include the non-
7 foreign resident declaration because this involved transfers
8 of interest in real property. Those --

9 MS. FIC: I don't mean to interrupt. Can we
10 clarify? I don't -- how are we in an escrow? I mean, I don't
11 think escrow even applies. I mean, I --

12 THE COURT: You've got to do an escrow.

13 MS. FIC: You do?

14 THE COURT: You have land that you're transferring;
15 right?

16 MS. FIC: Okay.

17 THE COURT: So --

18 MS. FIC: Well, because we -- we did quitclaim
19 deeds, and we sent over all the paperwork and --

20 MR. NETZORG: Excuse me. I'm sorry. I waited
21 for --

22 THE COURT: Somebody not going to tell the IRS about
23 this transaction? Because that would be bad.

24 MS. FIC: I just didn't think there had to be
25 escrow.