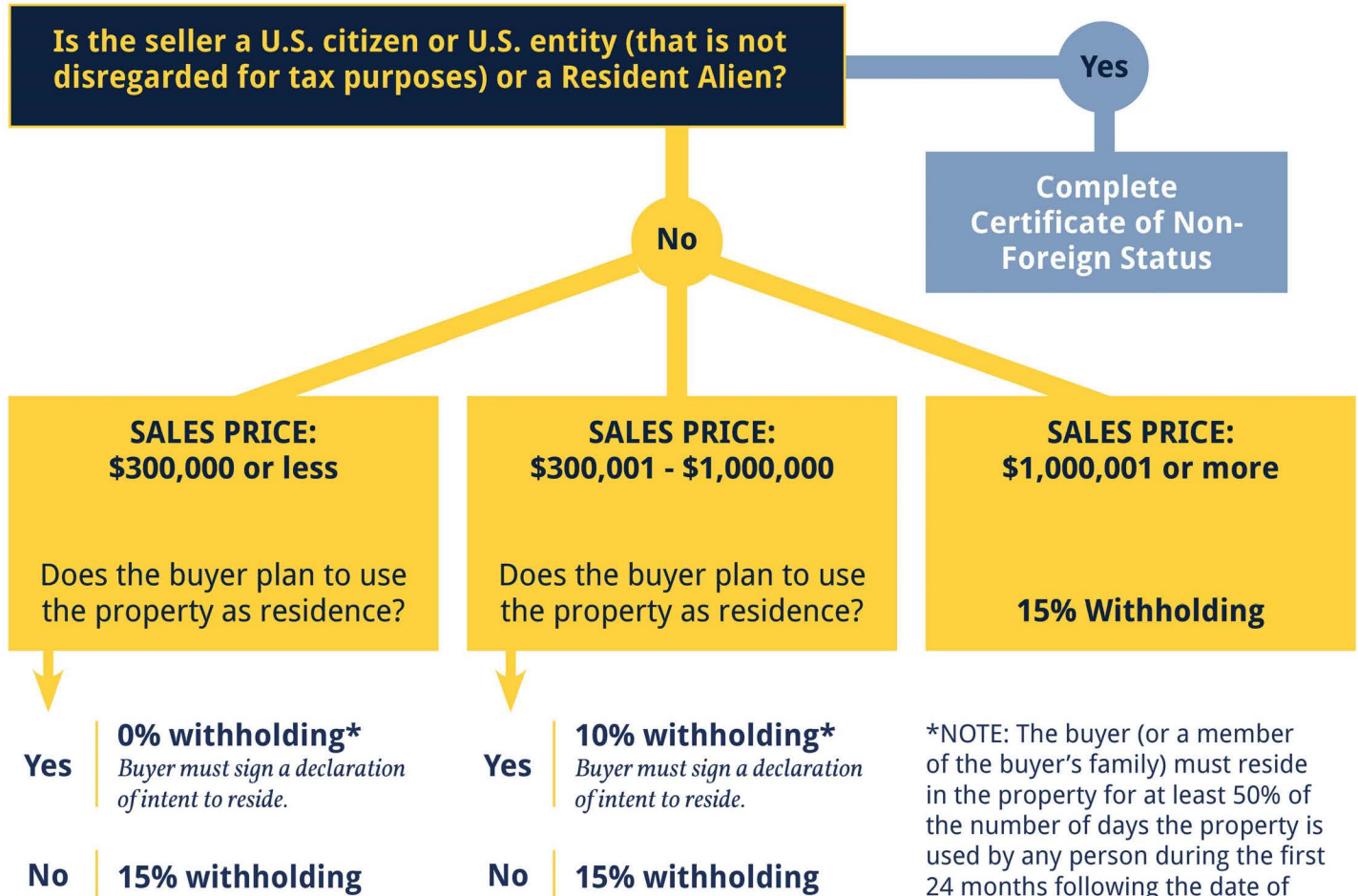


Understanding FIRPTA

The Foreign Investment Real Property Tax Act¹ commonly known as “FIRPTA” refers to the required IRS withholding tax that occurs when buyers purchase property in the United States from someone who either is not a U.S. citizen or U.S. resident. Use the chart below to determine how each transaction type is affected.



¹ IRS Code & Tax Details: www.irs.gov/individuals/international-taxpayers/firpta-withholding
This information is deemed reliable but is not guaranteed. Please seek the advice of a licensed professional for specific guidance.

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