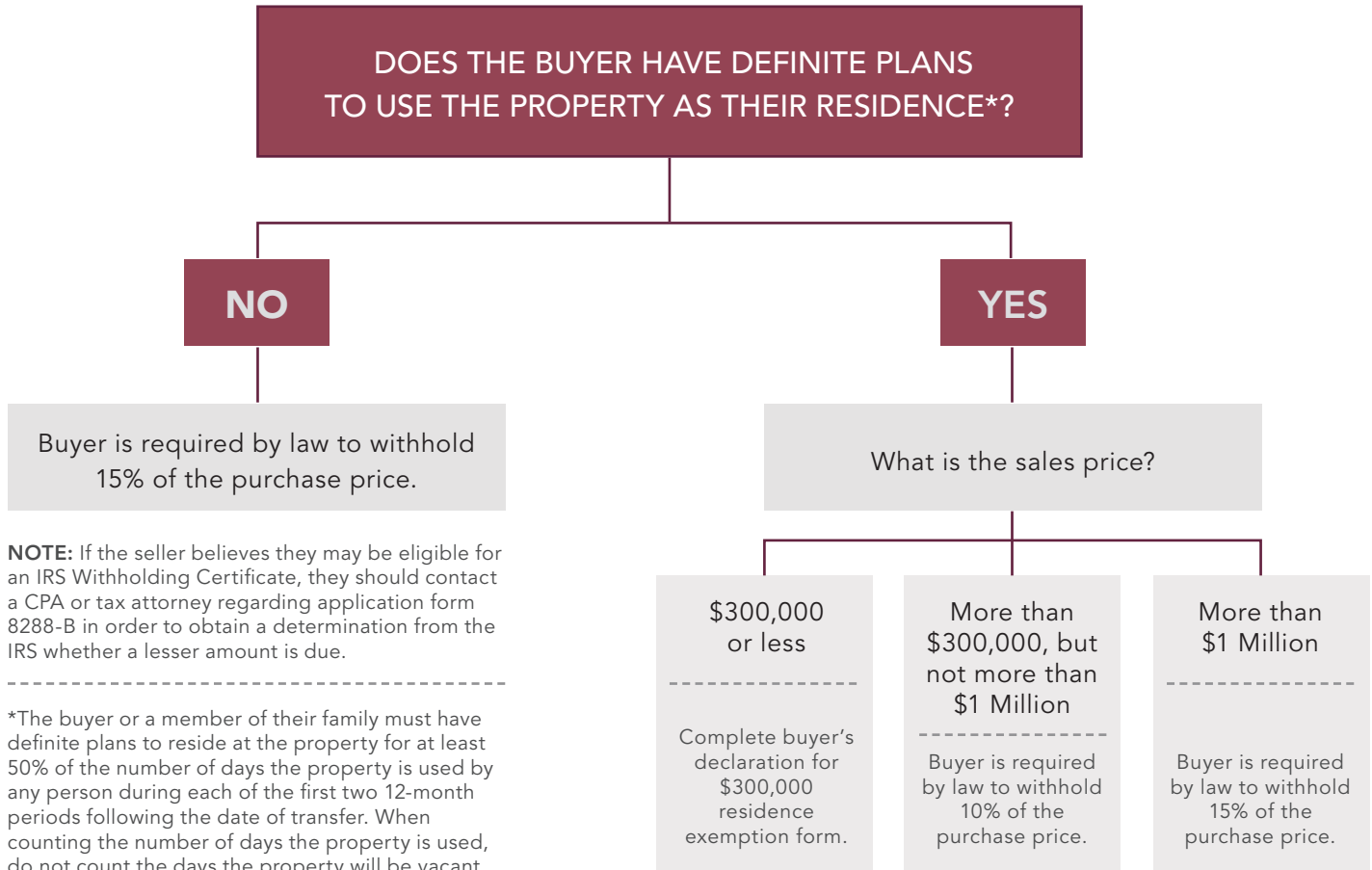


# FIRPTA

## Foreign Investment In Real Property Tax Act

What are the withholding requirements when a seller is not a U.S. Citizen or U.S. Resident?



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