FIRPTA & Other Tax Information for…

Realtors, Rental Agents & Foreign Owners of U.S. Real Estate

Foreign Investment in Real Property Tax Act (FIRPTA)

- What is FIRPTA?
- Who is a Foreign Person?
- Reporting and Paying the Tax
- Withholding Certificates & Format for Applications
- Treaties & Exceptions to FIRPTA Withholding
- Road Map to Regulations

Individual Taxpayer Identification Numbers (ITINs)

- Who Needs one?
- How to apply for an ITIN
- More Information on ITINs

Publications:

- Publication 515, Withholding of Tax on Non-Resident Aliens and Foreign Entities
- Publication 519, U.S. Tax Guide for Aliens
- Publication 901, U.S. Tax Treaties

Forms:

- Form 1040NR, U.S. Nonresident Alien Income Tax Return
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
- Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding
- Form 1042-T, Annual Summary and Transmittal of Forms 1042-S
- Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests (Section 1445)
- Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (Section 1445)
- Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
- Form 8833, Treaty-Based Return Position Disclosure
- Form W-7, Application for IRS Individual Taxpayer Identification Number
- Form W-8 BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Contact the IRS with a Tax Question...

- Click Here – to submit a question through the IRS.gov web site