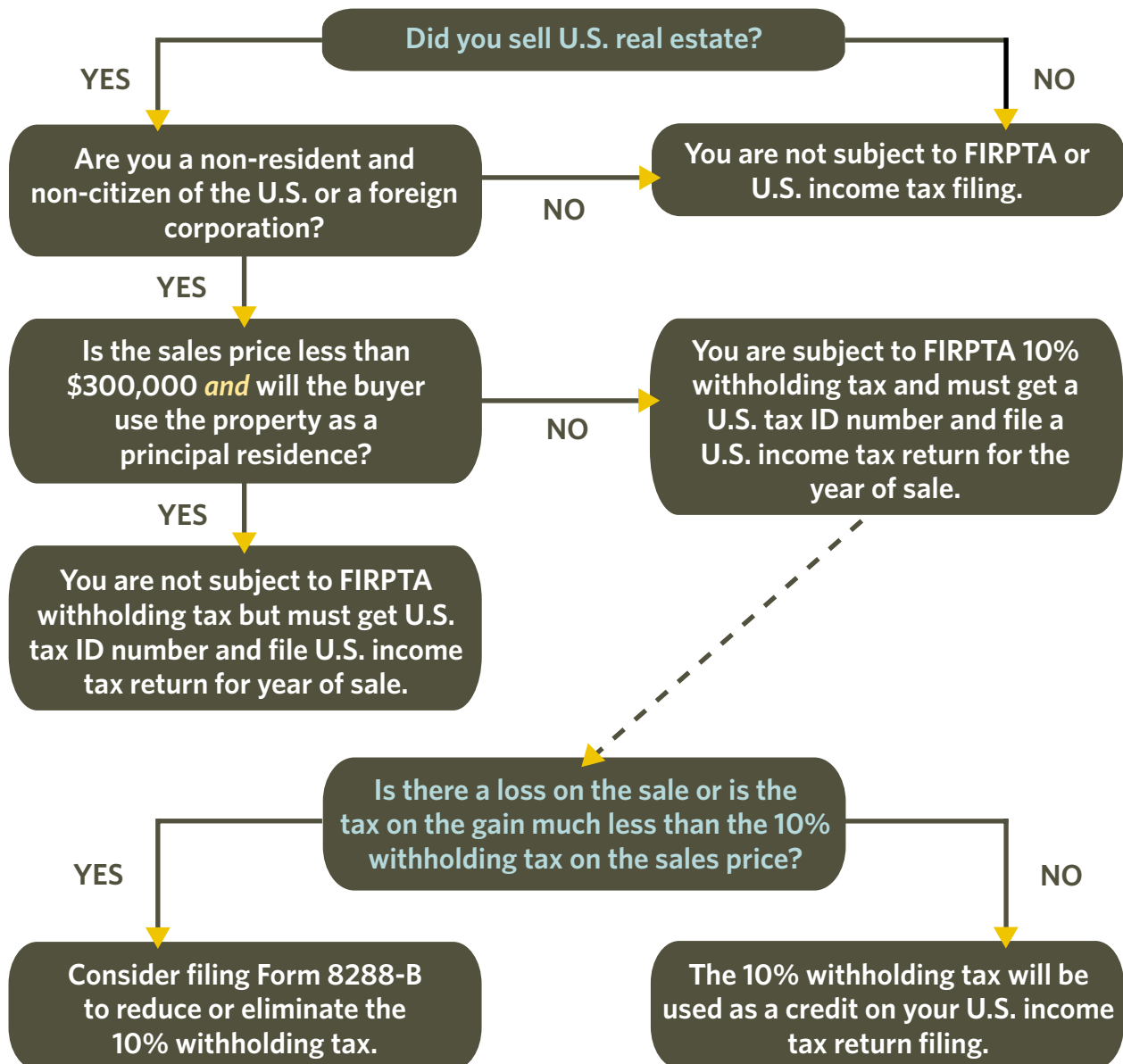


# Basic FIRPTA Decision Flowchart

Non-U.S. persons who sell real property in the United States, or U.S. persons who buy U.S.-based real property from non-U.S. persons, are subject to the Foreign Investment in Real Property Tax Act (FIRPTA). Follow the flowchart below to determine if you may have a U.S. filing requirement.



The information provided in this document is not intended nor can it be used to avoid tax penalties levied by a taxing authority. Actions based on this information should not be taken without further consultation with a licensed tax professional.

## Cross Border Services

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