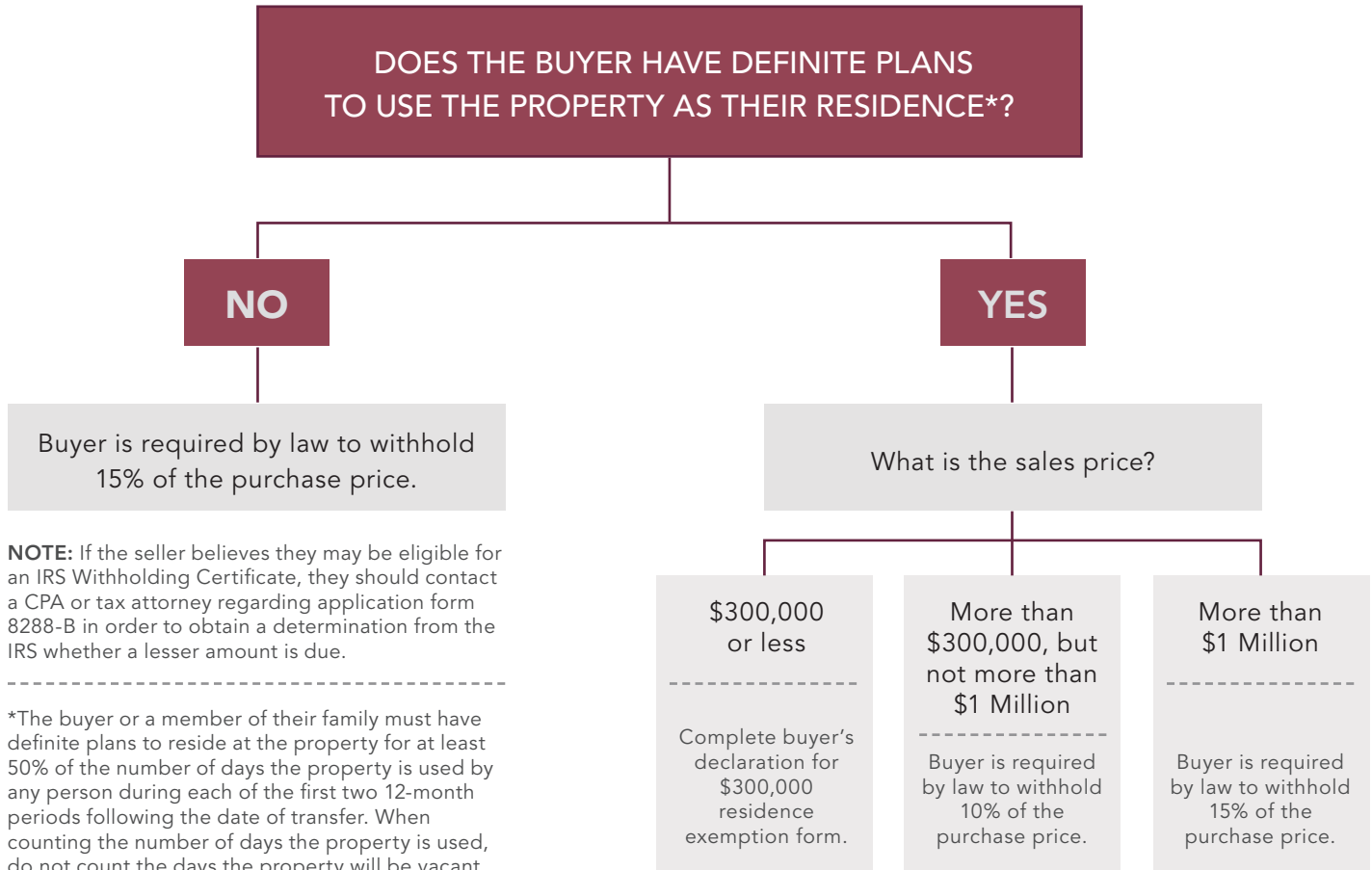


# FIRPTA

## 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?



### T.A. Town & Country Land Transfer, LLC

1479 Wilmington Pike  
West Chester PA, 19382  
O: 610-675-0133 | F: 484-938-1044  
www.tatownandcountry.com  
TC@TATownandCountry.com

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