



www.IRS.gov
www.IRS.gov

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