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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