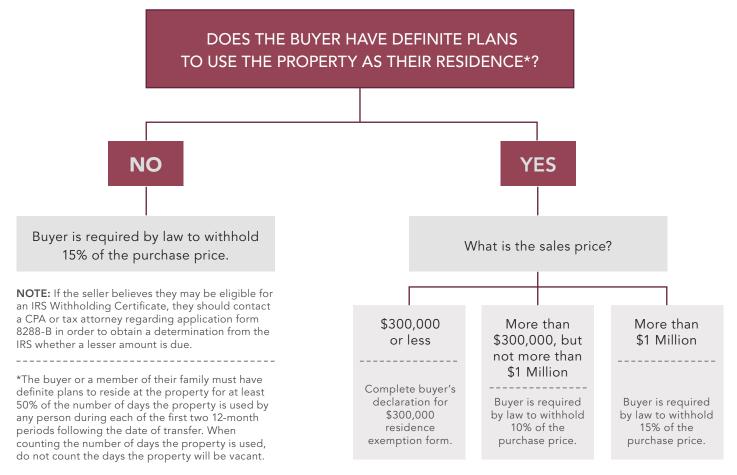
## **FIRPTA**

## 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?



## **Cleveland Abstract & Title Insurance**

10 Church Street, STE 200 Cleveland, TN 37311 O:423/339-3042 F:423/339-2839 www.abstracttitletn.com

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