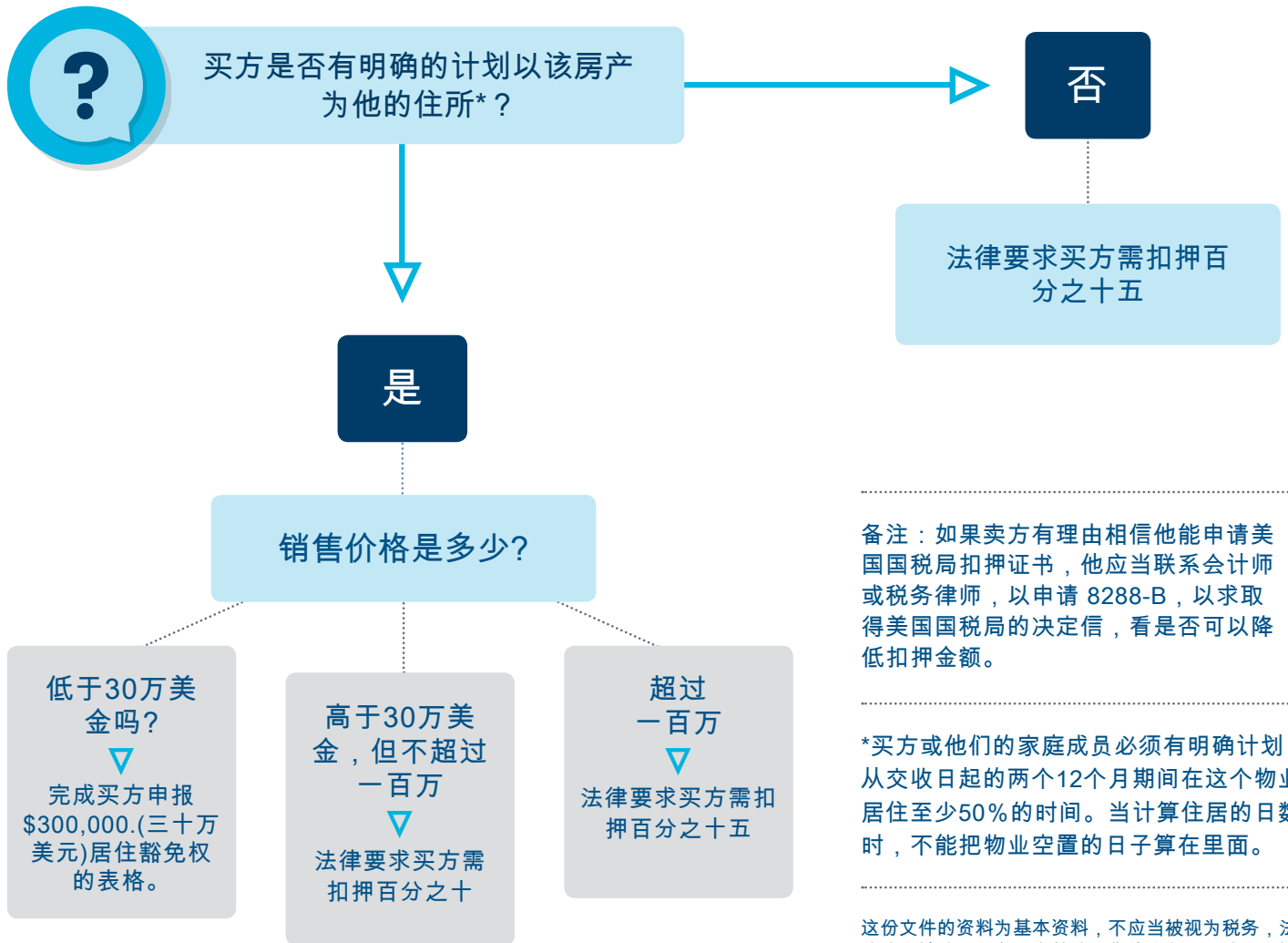




FIRPTA

外商投资房地产税法

当卖方不是美国公民或住民的时候，卖房时需要扣押的要求是什么呢？



备注：如果卖方有理由相信他能申请美国国税局扣押证书，他应当联系会计师或税务律师，以申请 8288-B，以求取得美国国税局的决定信，看是否可以降低扣押金额。

*买方或他们的家庭成员必须有明确计划从交收日起的两个12个月期间在这个物业居住至少50%的时间。当计算住居的日数时，不能把物业空置的日子算在里面。

这份文件的资料为基本资料，不应当被视为税务，法律或会计建议。在买卖前请跟您的税务，法律和会计团队联系。



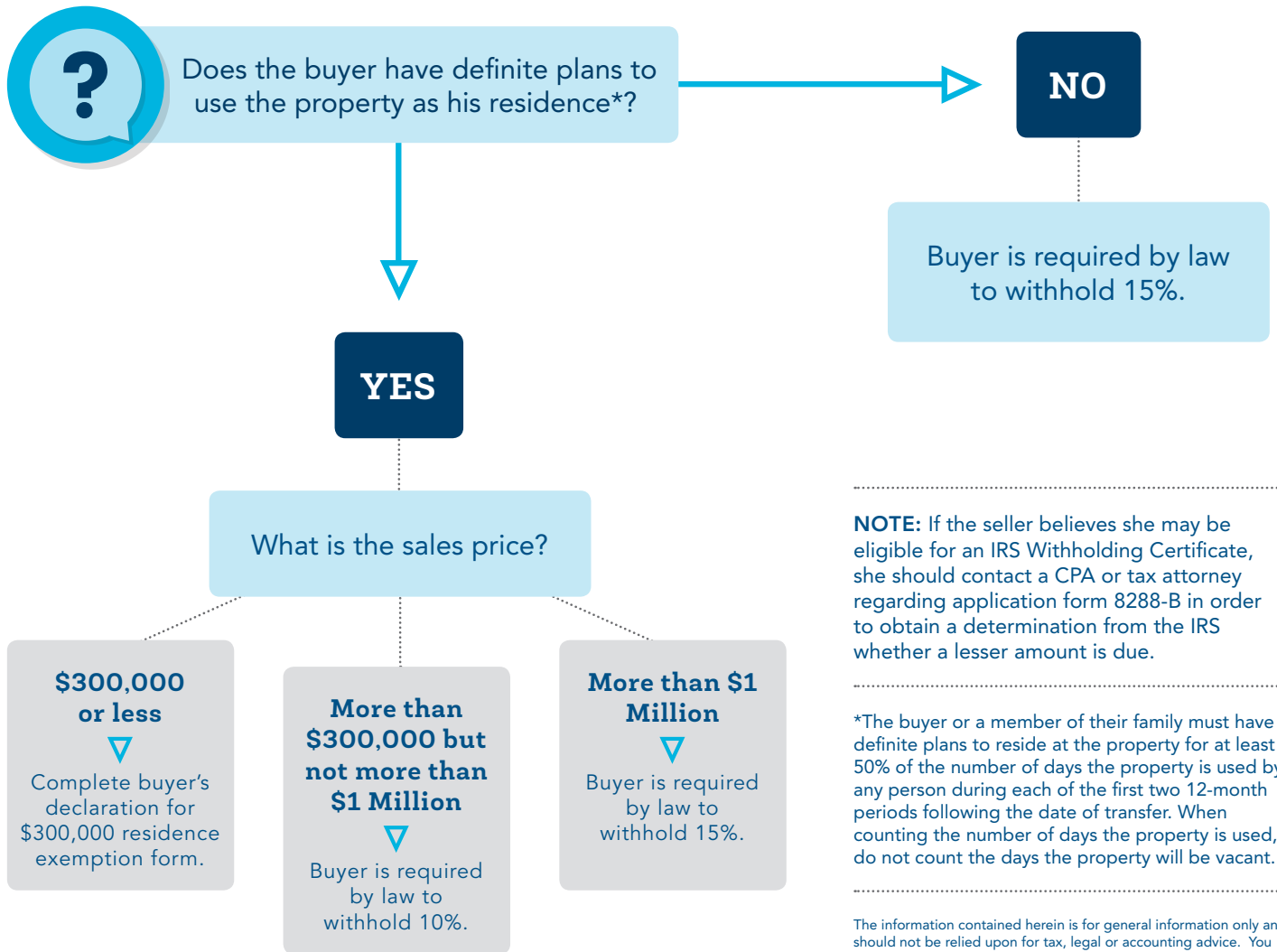
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FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT

What are the withholding requirements when a seller is not a U.S. Citizen or U.S. Resident?



NOTE: If the seller believes she may be eligible for an IRS Withholding Certificate, she should contact a CPA or tax attorney regarding application form 8288-B in order to obtain a determination from the IRS whether a lesser amount is due.

*The buyer or a member of their family must have definite plans to reside at the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer. When counting the number of days the property is used, do not count the days the property will be vacant.

The information contained herein is for general information only and should not be relied upon for tax, legal or accounting advice. You should consult your own tax, legal and accounting advisors before engaging in any transaction.



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