

As a non-resident Seller of real property in the U.S. you are subject to IRS regulation for FIRPTA Withholding. This Withholding is 15% of the Sales Price of the real estate. To request a reduced withholding amount, a Form 8288-B must be submitted to the IRS and the Title Company by the closing date of the transaction. If this is done the Title Company will be authorized to hold the 15% in Escrow pending receipt of the IRS approval of the reduced withholding amount. If an 8288-B is NOT timely filed, the 15% Withholding (FIRPTA) will be submitted to the IRS and you will be required to claim any refund due when you file your U.S. Income Tax Return to report the sale - which usually results in a much longer turn around time.

**CLIENT / OWNER #1:** First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Email: \_\_\_\_\_ Telephone #: \_\_\_\_\_

**CLIENT / OWNER #2:** First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Email: \_\_\_\_\_ Telephone #: \_\_\_\_\_

**If you are already our client and we have already prepared tax returns for you, we will need the following items:**

Date of the closing: \_\_\_\_\_

Selling price of home: \_\_\_\_\_

List of any capital improvements made to the property this year. **The IRS requires copies of receipts or cleared checks for capital improvements.**  
 Examples: install a swimming pool, adding a porch, game room, etc. (DO NOT include regular repair and/or maintenance items)

Name of your Real Estate Agent: \_\_\_\_\_  
 Email: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Name of the Title Company handling the transaction (may be shown on your Sales Contract):  
 Company: \_\_\_\_\_  
 Email: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Completed Authorization for Fees for Preparation of Form 8288-B (See Below)

**Not an SBC-CPA client? We will need the information listed above IN ADDITION to the following information:**

ITIN Number issued by the Internal Revenue Service

Owner #1: \_\_\_\_\_ Owner #2: \_\_\_\_\_  
 If you do not have OR if you have not applied for an ITIN, we can assist you. Contact us AS SOON AS POSSIBLE to start the process.  
**Certified copies from your government or originals of approved documents are required to be filed with the Form 8288-B when filing for an ITIN.**

A copy of the HUD/Settlement Statement from the original purchase of the home.

If you filed IRS Form 1040NR to report your rental activity, we need copies of the prior 2 years returns.

If you DID NOT file IRS Form 1040NR and you had rental income in ANY year of ownership; please contact us.

**The FIRPTA process can be very confusing - We are here to help! Please contact us with any questions you may have.**

<b>A U T H O R I Z E D</b>	<b>Name on Credit Card:</b> _____	
	<b>Billing Address:</b> <input type="checkbox"/> Same as above <input type="checkbox"/> Listed below	
	_____	\$ _____
	_____	<b>↑ Amount to be charged</b>
	<b>Payment Method:</b> <input type="checkbox"/> Visa <input type="checkbox"/> MasterCard <input type="checkbox"/> American Express <input type="checkbox"/> Discover	
	<b>Credit Card Number:</b> _____ <b>Exp. Date:</b> _____ <b>Sec. Code:</b> _____	
I hereby authorize Swart Baumruk & Company, LLP to charge my credit card and file Form 8288-B with the IRS.		
<b>Authorized Signature:</b> _____		

**Do not return this form via email. Return to SBC-CPA via one of these methods:**

- 1) If you are an existing client: use the file exchange feature in the client center located at <https://www.sbc-cpa.com>
- 2) Fax: 407-847-6641
- 3) Overnight mail

**sbc-cpa**  
1101 Miranda Lane  
Kissimmee, FL 34741  
USA

Send inquiries to: [NR@sbc-cpa.com](mailto:NR@sbc-cpa.com)