

**FIRPTA INTAKE SHEET FOR IRS FORMS 8288 AND 8288-A**  
**STATEMENT OF WITHHOLDING ON DISPOSITIONS BY FOREIGN PERSONS OF U.S. REAL PROPERTY INTERESTS**

(FOR INTERNAL USE ONLY BY ABITOS ADVISORS, LLC)

**PLEASE PROVIDE US THE FOLLOWING INFORMATION**

PROPERTY ADDRESS \_\_\_\_\_  
 CLOSING DATE \_\_\_\_\_  
 SALES PRICE \_\_\_\_\_

**SELLER INFORMATION**

NAME OF SELLER(S) \_\_\_\_\_  
 U.S. TAX ID NUMBER(S) OF SELLER(S) – (U.S. SSN OR ITIN) \_\_\_\_\_  
 If the seller(s) does not have a U.S. Tax ID Number(s), one must be obtained. Please advise if this service is required. Yes/No \_\_\_\_\_  
 SELLER MAILING ADDRESS \_\_\_\_\_  
 SELLER E-MAIL ADDRESS(ES) \_\_\_\_\_  
 WILL THE SELLER(S) ATTEND CLOSING? Yes/No \_\_\_\_\_  
 WILL THERE BE A SALE OF GOLF CLUB EQUITY MEMBERSHIP? Yes/No \_\_\_\_\_

**BUYER INFORMATION**

NAME OF BUYER(S) \_\_\_\_\_  
 U.S. TAX ID NUMBER(S) OF BUYER(S) – (U.S. SSN OR ITIN) \_\_\_\_\_  
 If the buyer(s) does not have a U.S. Tax ID Number(s), one must be obtained. Please advise if this service is required. Yes/No \_\_\_\_\_  
 BUYER MAILING ADDRESS \_\_\_\_\_  
 BUYER E-MAIL ADDRESS(ES) \_\_\_\_\_  
 WILL THE BUYER(S) ATTEND CLOSING? Yes/No \_\_\_\_\_  
 WHO WILL BE SIGNING FORM 8288 (CLOSING AGENT OR THE BUYER)? \_\_\_\_\_  
 WILL THE CLOSING AGENT ARRANGE THE BUYER'S SIGNATURE ON FORM 8288? \_\_\_\_\_  
 WILL THE BUYER SIGN RESIDENCE USE AFFIDAVIT TO \_\_\_\_\_

- (a) **REDUCE THE WITHHOLDING TO 10%?**  
 In order to reduce the withholding to 10%, the price of the property must be in excess of US \$300,000 but cannot exceed US \$1,000,000, and the buyer must intend to occupy the property as a residence\* (see below) for at least 50% of the time that the property is in use during each of the first two (2) twelve (12) month periods following the date of closing.  
**OR**  
 (b) **CLAIM AN EXEMPTION FROM WITHHOLDING?**  
 In order claim an exemption from from withholding, the price of the property must be \$300,000 or less, and the buyer must intend to occupy the property as a residence\* (see below) for at least 50% of the time that the property is in use during each of the first two (2) twelve (12) month periods following the date of closing.

**\*Residence**  
*Treasury Regulation Section 1.1445-2(d)(1) "...a U.S. real property interest is acquired for use as a residence if on the date of the transfer the transferee (or transferees) has definite plans to reside at the property for at least 50 percent of the number of days that the property is used by any person during each of the first two 12-month periods following the date of the transfer. The number of days that the property will be vacant is not taken into account in determining the number of days such property is used by any person. A transferee shall be considered to reside at a property on any day on which a member of the transferee's family, as defined in section 267(c)(4), resides at the property..."*

**CLOSING AGENT INFORMATION**

CONTACT NAME \_\_\_\_\_  
 FIRM NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 PHONE NUMBER \_\_\_\_\_  
 E-MAIL ADDRESS \_\_\_\_\_  
 PROVIDED SETTLEMENT STATEMENT (HUD) or ALTA (DRAFT IS ACCEPTABLE) Yes/No \_\_\_\_\_  
 PROVIDED SALES CONTRACT Yes/No \_\_\_\_\_

COMMENTS:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**PLEASE RETURN TO: ABITOS ADVISORS, LLC**  
**327 PLAZA REAL, STE 235, BOCA RATON, FL 33432**  
 Tel: (561) 241-9991 Fax: (561) 826-9299 E-Mail: [bsk@abitos.com](mailto:bsk@abitos.com) Website: [www.abitos.com](http://www.abitos.com)

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