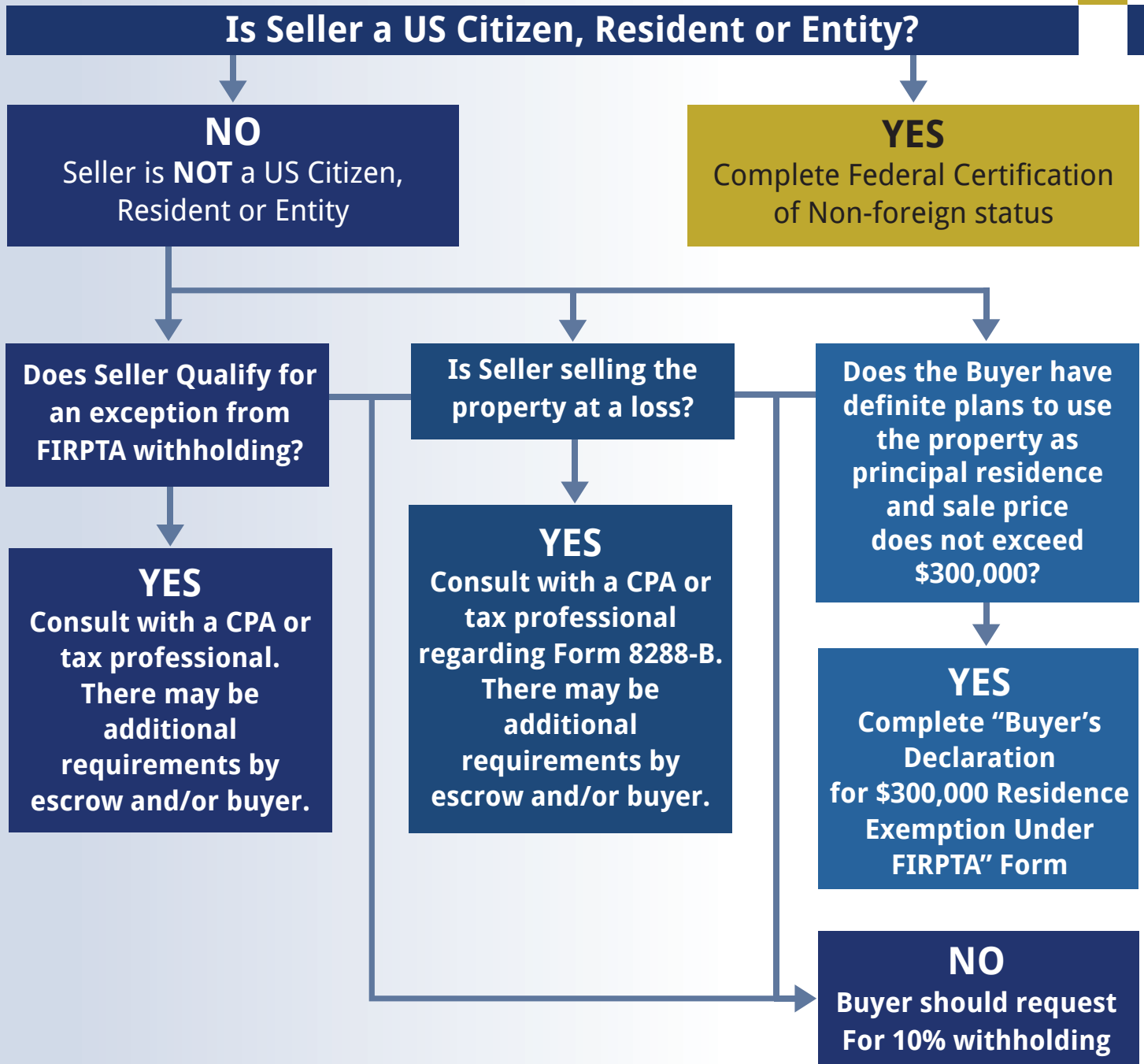




# FIRPTA

## FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT



This information is presented for informational purposes only. It is not our intention to provide any legal, financial or business advice. For specific information, please consult a qualified advisor.