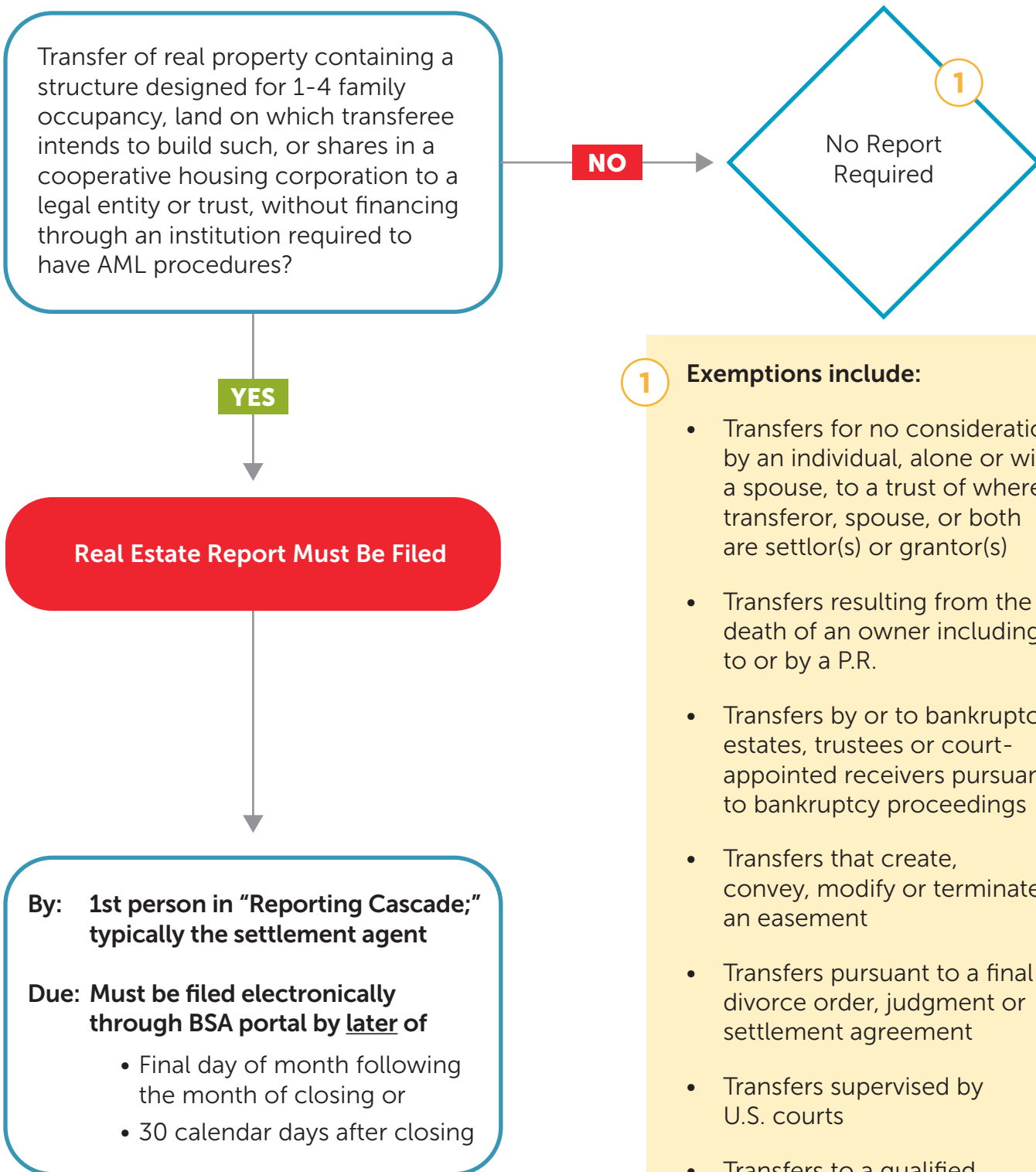


FinCEN Residential Real Estate Rule in effect December 1, 2025



1 Exemptions include:

- Transfers for no consideration by an individual, alone or with a spouse, to a trust of where transferor, spouse, or both are settlor(s) or grantor(s)
- Transfers resulting from the death of an owner including to or by a P.R.
- Transfers by or to bankruptcy estates, trustees or court-appointed receivers pursuant to bankruptcy proceedings
- Transfers that create, convey, modify or terminate an easement
- Transfers pursuant to a final divorce order, judgment or settlement agreement
- Transfers supervised by U.S. courts
- Transfers to a qualified intermediary in a 1031 exchange
- Transfers that do not involve any "reporting person"