

## Instructions for the Withholding Agent

Prepare Form 8288-A for each foreign person subject to withholding. Attach Copies A and B to Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests. Copy B will be stamped by the IRS and sent to the person subject to withholding if the form is complete, including the transferor's identification number. Retain Copy C for your records. You do not have to give a copy of this form to the person subject to withholding.

**Identification number.** A U.S. taxpayer identification number (TIN) is a social security number (SSN), employer identification number (EIN), or IRS individual taxpayer identification number (ITIN). For more information, see *Forms 8288-A Must Be Attached and Identifying number* in the Instructions for Form 8288.

**Address.** You must enter the foreign home address (for an individual) or the foreign office address (for other than an individual) of the person subject to withholding. You may enter a separate mailing address in the space provided. If provided, the IRS will use the separate mailing address to forward Copy B to the person subject to withholding.

**Note.** The home or office address of the person subject to withholding must be an address outside the United States. If the person does not

have an address outside the United States, enter the country of residence of the foreign person in this section and provide a complete mailing address.

**Box 1.** Enter the date of transfer. However, enter the date of distribution if you withheld under section 1445(e)(2), (e)(3), or (e)(6), or if you made the large trust election to withhold at the date of distribution.

**Box 2.** Enter the federal income tax you withheld for the foreign person whose name appears on this form.

**Box 3.** Enter the amount realized by the foreign person whose name appears on this form.

**Box 4.** Complete only if you are a foreign corporation required to withhold under section 1445(e)(2).

**Box 6.** Check the applicable box to indicate whether the foreign person subject to withholding is an individual or a corporation. If "other," specify whether the person is a partnership, trust, or estate.

**Box 7.** Enter the applicable two-letter code from the list at [www.irs.gov/countrycodes](http://www.irs.gov/countrycodes) for the foreign home address or foreign office address of the person subject to withholding.

See the Instructions for Form 8288 for more information.

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer	<b>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</b> OMB No. 1545-0902		
		2 Federal income tax withheld			
Withholding agent's federal identification number	Identification number of foreign person subject to withholding (see instructions)	3 Amount realized	4 Gain recognized by foreign corporation	<b>Copy C For Withholding Agent</b>  For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.	
Name of person subject to withholding		5 Description of property transferred			
Foreign address (number, street, and apt. or suite no.)		6 Person subject to withholding is:      An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►			
City, province or state, postal code, and country (not U.S.)	7 Country code	Mailing address of person subject to withholding (if different)			

Form **8288-A** (Rev. 4-2018)

**Keep for your records**

Department of the Treasury - Internal Revenue Service

## Instructions for the Person Subject to Withholding

**Note.** A transferee required to withhold under section 1446(f)(1) must write "Section 1446(f)(1) withholding" at the top of Copies A and B of Form 8288-A before sending them to the IRS. See section 5 of Notice 2018-29 for more information.

Generally, if you are a foreign person that disposes of real property located in the United States as seller or transferor, the buyer or other transferee must withhold 15% of the amount realized. Certain foreign interest holders that are beneficiaries or shareholders are subject to federal income tax withholding at a rate of 21% (35% for distributions made before January 1, 2018).

You must file a U.S. tax return (Form 1040NR, 1041, 1065, 1065-B, or 1120-F) to report the sale or other disposition as effectively connected with the conduct of a trade or business in the United States. To receive credit for any federal income tax withheld shown in box 2, attach Form 8288-A to your tax return, unless you make a request for early refund. Foreign partnerships, other than publicly traded partnerships (PTPs), should report the withholding on Form 8804, and attach Form 8288-A. PTPs and their nominees should use Forms 1042 and 1042-S to report the withholding. See Pub. 515 and Pub. 519 for more information.

If the amount shown in box 2 is greater than your maximum tax liability, you may apply for an early refund. However, you must still file your tax return when due. To apply for an early refund, you must first get a withholding certificate. No particular form is required for an application for early refund, but it must include the following information in separate paragraphs numbered as shown below:

1. Your name, address, and U.S. taxpayer identification number;
2. The amount required to be withheld as stated in the withholding certificate issued by the IRS;
3. The amount withheld shown in box 2 (attach a copy of this Form 8288-A); and
4. The amount to be refunded.

Send your application for a withholding certificate and/or application for early refund to Ogden Service Center, P.O. Box 409101, Ogden, UT 84409.

**Note.** The early refund procedures discussed above are not available for withholding under section 1446(f)(1).

See Pub. 515 and Form 8288-B for information about withholding certificates.

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer		<b>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</b> OMB No. 1545-0902	
		2 Federal income tax withheld			
Withholding agent's federal identification number	Identification number of foreign person subject to withholding (see instructions)	3 Amount realized	4 Gain recognized by foreign corporation	<b>Copy B Send to Internal Revenue Service Center (For Use by Person Subject to Withholding)</b>  This information is being furnished to the Internal Revenue Service.	
Name of person subject to withholding		5 Description of property transferred			
Foreign address (number, street, and apt. or suite no.)		6 Person subject to withholding is:      An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ▶			
City, province or state, postal code, and country (not U.S.)	7 Country code	Mailing address of person subject to withholding (if different)			

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer	<b>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</b> OMB No. 1545-0902		
		2 Federal income tax withheld			
Withholding agent's federal identification number	Identification number of foreign person subject to withholding (see instructions)	3 Amount realized	4 Gain recognized by foreign corporation	<b>Copy A For Internal Revenue Service Center</b>  For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.	
Name of person subject to withholding		5 Description of property transferred			
Foreign address (number, street, and apt. or suite no.)		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ▶			
City, province or state, postal code, and country (not U.S.)	7 Country code	Mailing address of person subject to withholding (if different)			

Form **8288-A** (Rev. 4-2018)

Cat. No. 62261L

**Attach Copies A and B to Form 8288**

Department of the Treasury - Internal Revenue Service

**U.S. Withholding Tax Return for Dispositions by Foreign  
 Persons of U.S. Real Property Interests**

▶ Go to [www.irs.gov/Form8288](http://www.irs.gov/Form8288) for instructions and the latest information.

If this is an amended return, check here

Complete Part I or Part II. Also complete and attach Copies A and B of Form(s) 8288-A.  
 Attach additional sheets if you need more space.

**Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)**

**1** Name of buyer or other transferee responsible for withholding. See instructions. Identifying number

Street address, apt. or suite no., or rural route. Do not use a P.O. box.

City or town, province or state, country, and ZIP or foreign postal code Phone number (optional)

**2** Description and location of property acquired

.....

.....

.....

.....

**3** Date of transfer **4** Number of Forms 8288-A attached

**5** Complete all items that apply. Enter dollar amounts on applicable lines. **6** Total amount withheld

**a** Amount subject to withholding at 15% . . . . . ▶ \_\_\_\_\_

**b** Amount subject to withholding at 10% . . . . . ▶ \_\_\_\_\_

**c** Withholding is at a reduced rate. See instructions . . . . . ▶

**Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)**

**1** Name of entity or fiduciary responsible for withholding. See instructions. Identifying number

Street address, apt. or suite no., or rural route. Do not use a P.O. box.

City or town, province or state, country, and ZIP or foreign postal code Phone number (optional)

**2** Description of U.S. real property interest transferred or distributed

.....

.....

.....

.....

**3** Date of transfer **4** Number of Forms 8288-A attached

**5** Complete all items that apply. Enter dollar amounts on applicable lines. **6** Total amount withheld

**a** Amount subject to withholding at 15% . . . . . ▶ \_\_\_\_\_

**b** Amount subject to withholding at 10% . . . . . ▶ \_\_\_\_\_

**c** Amount subject to withholding at 21% . . . . . ▶ \_\_\_\_\_

**d** Withholding is at a reduced rate. See instructions . . . . . ▶

**e** Large trust election to withhold at distribution . . . . . ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

▶ \_\_\_\_\_  
 Signature of withholding agent, partner, fiduciary, or corporate officer Title (if applicable) Date

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			