

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

OMB No. 1545-0902

► Information about Form 8288 and its separate instructions is at www.irs.gov/form8288.

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.	
a Amount subject to withholding at 15% ►	
b Amount subject to withholding at 10% ►	
c Withholding is at a reduced rate. See instructions ► <input type="checkbox"/>	
6 Total amount withheld	

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.	
a Amount subject to withholding at 15% ►	
b Amount subject to withholding at 10% ►	
c Amount subject to withholding at 35% ►	
d Withholding is at a reduced rate. See instructions ► <input type="checkbox"/>	
e Large trust election to withhold at distribution ► <input type="checkbox"/>	
6 Total amount withheld	

**Sign
Here**

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.

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