

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

► 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.													
<table style="width:100%; border:none;"> <tr> <td style="width:45%;">a Amount subject to withholding at 15%</td> <td style="width:10%; text-align:right;">▶</td> <td style="width:15%; border-bottom: 1px solid black;"></td> <td style="width:30%;"></td> </tr> <tr> <td>b Amount subject to withholding at 10%</td> <td style="text-align:right;">▶</td> <td style="border-bottom: 1px solid black;"></td> <td></td> </tr> <tr> <td>c Withholding is at a reduced rate. See instructions</td> <td style="text-align:right;">▶</td> <td style="border-bottom: 1px solid black;"></td> <td style="text-align:right;"><input type="checkbox"/></td> </tr> </table>		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"/>
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.																					
<table style="width:100%; border:none;"> <tr> <td style="width:45%;">a Amount subject to withholding at 15%</td> <td style="width:10%; text-align:right;">▶</td> <td style="width:15%; border-bottom: 1px solid black;"></td> <td style="width:30%;"></td> </tr> <tr> <td>b Amount subject to withholding at 10%</td> <td style="text-align:right;">▶</td> <td style="border-bottom: 1px solid black;"></td> <td></td> </tr> <tr> <td>c Amount subject to withholding at 35%</td> <td style="text-align:right;">▶</td> <td style="border-bottom: 1px solid black;"></td> <td></td> </tr> <tr> <td>d Withholding is at a reduced rate. See instructions</td> <td style="text-align:right;">▶</td> <td style="border-bottom: 1px solid black;"></td> <td style="text-align:right;"><input type="checkbox"/></td> </tr> <tr> <td>e Large trust election to withhold at distribution</td> <td style="text-align:right;">▶</td> <td style="border-bottom: 1px solid black;"></td> <td style="text-align:right;"><input type="checkbox"/></td> </tr> </table>		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"/>
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.			