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 <u>IRS.gov/draftforms</u>. Please note that drafts may remain on IRS.gov even after the final release is posted at <u>IRS.gov/downloadforms</u>, 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 <u>IRS.gov/formspubs</u>.

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; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at 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 <u>Comment on Tax Forms and Publications</u> 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.

Form **8288** (Rev. February 2017)

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

OMB No. 1545-0902

Departme Internal F	ent of the Treasury Revenue Service Information a	about Form 8288 and its separate instructions is a	at www.irs.gov/form{	8288.		
	s is an amended return, check here.				. ▶ 🗌	
		Part II. Also complete and attach Copies A Attach additional sheets if you need more) 8288-A.		
Part	To Be Completed by the	Buyer or Other Transferee Required T	o Withhold Unde	r Section 1	445(a)	
1		sponsible for withholding. See instructions.	Identifying numb			
	Street address, apt. or suite no., or ru	ral route. Do not use a P.O. box.				
	City or town, province or state, countries of Description and location of property a	nnar 7	Phone number (c	optional)	16	
3	Date of transfer		4 Number of Fo	4 Number of Forms 8288-A attached		
a b	a Amount subject to withholding at 15% ▶					
Part		Entity Subject to the Provisions of Sec	 tion 1445(e)			
1	Name of entity or fiduciary responsible		Identifying numb	er		
	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		ttached	
5	Complete all items that apply. Enter dollar amounts on applicable lines.		6 Total amount	6 Total amount withheld		
а	Amount subject to withholding at 15%	_				
b	Amount subject to withholding at 10%					
С	Amount subject to withholding at 35%					
	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 and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which present the second of th						
Here	Signature of withholding agent, partner, fiduciary, or corporate officer Title (if applicable) Date					
	Print/Type preparer's name	Preparer's signature	Title (if applicable) Date		PTIN	
Paid		1 Toparon o digitataro		Check if self-employed		
Prepa		Firm's name ► Firm's EIN ►				
Use C	niy —ə namə 🗡	Time state of		I IIIII S LIIV F		

Firm's address ►