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Early releases of draft forms and instructions are at IRS.gov/draftforms. Please note that drafts may remain on IRS.gov even after the final release is posted at 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.

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 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.

| Form <br> (Rev. February 2017) Department of the Treasury Internal Revenue Service | U.S. Withholding Tax Return for Dispositio Persons of U.S. Real Property Inte <br> Information about Form 8288 and its separate instructions is at | ns by Foreign rests <br> www.irs.gov/form8288. | OMB No. 1545-0902 |
| :---: | :---: | :---: | :---: |
| If this is an amended return, check here . . . . . . . . . . . . . . . . . . . . . . . . . . . . $\square$ |  |  |  |
| 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) |  |  |  |
| $1 \quad$ 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 <br> Phone number (optional) |  |  |  |
| 2 Description and location of property acquired |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| 3 Date of transfer |  | 4 Number of Forms 82 | -A attached |
| 5 Complete all ite <br> a Amount subject <br> b Amount subject <br> c Withholding is | s that apply. Enter dollar amounts on applicable lines. <br> o withholding at 15\% <br> o withholding at 10\% <br> a reduced rate. See instructions | 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

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