



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**U.S. Withholding Tax Return for
 Certain Dispositions by Foreign Persons**

Go to www.irs.gov/Form8288 for instructions and the latest information.

If this is a corrected return, check here

Complete the withholding agent information and Part I through Part V, as applicable. Also, complete and attach Copies A and B of Form(s) 8288-A or Copy A or B, as applicable, of Form(s) 8288-C. Attach additional sheets if you need more space.

Note: Report only one disposition on each Form 8288 filed.

Withholding Agent Information

1a Name of buyer or other party responsible for withholding. See instructions.	b U.S. taxpayer identification number (TIN)
c Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
d City or town, state or province, country, and ZIP or foreign postal code	e Phone number (optional)
2 Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.	
3 Date of transfer	4 Date of withholding certificate or date of distribution (see instructions)
5 Number of Forms 8288-A or 8288-C attached	

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

6 Amount subject to withholding	6	\$		
7 Withholding tax liability. Multiply line 6 by the applicable withholding rate on line 7a or 7b. Otherwise, check the box on line 7c.				
a 10% (0.10)	7a	\$		
b 15% (0.15)	7b	\$		
c Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	7c	\$		
8 Amount withheld	8	\$		

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

9 Large trust election to withhold at distribution (see instructions) <input type="checkbox"/>				
10 Amount subject to withholding	10	\$		
11 Withholding tax liability. Multiply line 10 by the applicable withholding rate on line 11a, 11b, or 11c. Otherwise, check the box on line 11d.				
a 10% (0.10)	11a	\$		
b 15% (0.15)	11b	\$		
c 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018)	11c	\$		
d Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	11d	\$		
12 Amount withheld	12	\$		

Part III To Be Completed by Buyer/Transferee Required To Withhold Under Section 1446(f)(1)

13 Amount subject to withholding	13	\$		
14 Withholding tax liability. Multiply line 13 by the applicable withholding rate on line 14a or check the box on line 14b.				
a 10% (0.10)	14a	\$		
b Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	14b	\$		
15 Amount withheld	15	\$		

Part IV To Be Completed by the Partnership Required To Withhold Under Section 1446(f)(4)

16 Partnership distributions. Complete the following items.		
a Total number of distributions	16a	
b Total amount of distributions	16b	\$
c Total amount of other withholding	16c	\$
17 Transferee's liability under section 1446(f)(1) (if known)	17	\$
18 Total amounts withheld	18	\$

Part V To Be Completed by Buyer/Transferee Claiming a Refund of Withholding Under Section 1446(f)(4)

19 Amount subject to withholding	19	\$
20 Amount withheld (see instructions)	20	\$
21 Withholding tax liability. Multiply line 19 by the applicable withholding rate on line 21a or check the box on line 21b.		
a 10% (0.10)	21a	\$
b Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	21b	\$
22 Amount of refund requested	22	\$

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.		