

WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Date of transfer (mm/dd/yyyy) / /	OMB No. 1545-0902 Form <b>8288-A</b> (Rev. January 2023)
		2 Gain recognized by foreign corporation \$	
WITHHOLDING AGENT'S U.S. TIN	U.S. TIN of FOREIGN PERSON subject to withholding (see instructions)	3 Amount realized \$	4 Federal income tax withheld \$
FOREIGN PERSON'S name subject to withholding		5 Withholding under section: a 1445 <input type="checkbox"/> b 1446(f)(1) <input type="checkbox"/>	6 FOREIGN PERSON subject to withholding: a Individual <input type="checkbox"/> b Corporation <input type="checkbox"/> c Partnership <input type="checkbox"/> d Other <input type="checkbox"/> (specify) _____
Foreign address (number, street, and apt. or suite no.)			
City or town, state or province, country (not U.S.), and ZIP or foreign postal code		7 Country code of FOREIGN PERSON subject to withholding	
Mailing address of FOREIGN PERSON subject to withholding (if different)		8 Description of property transferred	

**Statement of  
Withholding on  
Certain Dispositions  
by Foreign Persons**

**Copy A  
For Internal  
Revenue  
Service Center**

For Privacy Act  
and Paperwork  
Reduction Act Notice,  
see the Instructions  
for Form 8288.

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**Statement of  
Withholding on  
Certain Dispositions  
by Foreign Persons**

**Copy B  
Send to  
Internal Revenue  
Service Center  
(For Use by Foreign  
Person Subject  
to Withholding)**

This information  
is being furnished  
to the Internal  
Revenue Service.

## Instructions for the Foreign Person Subject to Withholding

Generally, if you are a foreign person that disposes of real property located in the United States as seller or transferor, the buyer or other transferee must withhold 15% of the amount realized under section 1445. Certain foreign interest holders that are beneficiaries or shareholders are subject to federal income tax withholding at a rate of 21%. If you are a foreign person that transfers an interest in a partnership that is engaged in a trade or business in the United States, the buyer or transferee must withhold 10% of the amount realized under section 1446(f)(1).

**How to report.** You must file a U.S. tax return (Form 1040-NR, 1041, 1065, or 1120-F) to report the sale or other disposition as effectively connected with the conduct of a trade or business in the United States. To receive credit for any federal income tax withheld shown in box 4, attach Form 8288-A to your tax return, unless you make a request for early refund. Foreign partnerships should report the credit for withholding on Form 8804 and attach Form 8288-A. See Pub. 515 and Pub. 519 for more information.

### Applying for an early refund.

**Caution:** The early refund procedures discussed next are not available for withholding under section 1446(f)(1) or 1446(f)(4).

If box 5a is checked and the amount shown in box 4 is greater than your maximum tax liability, you may apply for an early refund. However, you must still file your tax return when due. To apply for an early refund, you must first apply for and receive a withholding certificate from the IRS. After you have received your withholding certificate, you may apply for an early refund by sending a statement that must include the following information in separate paragraphs numbered as shown below.

1. Your name, address, and U.S. taxpayer identification number (TIN);
2. The amount required to be withheld as stated in the withholding certificate issued by the IRS;
3. The amount withheld shown in box 4 (attach a copy of this Form 8288-A); and
4. The amount to be refunded.

**Where to apply.** Send your application for a withholding certificate and/or application for early refund to:

Ogden Service Center  
P.O. Box 409101  
Ogden, UT 84409

See Pub. 515 and Form 8288-B for information about withholding certificates.

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**Statement of  
Withholding on  
Certain Dispositions  
by Foreign Persons**

**Copy C  
For Withholding  
Agent**

For Privacy Act  
and Paperwork  
Reduction Act Notice,  
see the Instructions  
for Form 8288.

Form **8288-A** (Rev. 1-2023)

**Keep for your records**

Department of the Treasury - Internal Revenue Service

## Instructions for the Withholding Agent

Prepare Form 8288-A for each foreign person subject to withholding under section 1445 or 1446(f)(1). PTPs and their nominees should use Forms 1042 and 1042-S to report the withholding. Attach Copies A and B to Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons. Copy B will be stamped by the IRS and sent to the foreign person subject to withholding if the form is complete, including the transferor's taxpayer identification number (TIN). Retain Copy C for your records. You do not have to give a copy of this form to the foreign person subject to withholding.

**U.S. taxpayer identification number (TIN).** A U.S. TIN is a(n) social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). For more information, see *Forms 8288-A Must Be Attached and Transferor's taxpayer identification number (TIN) missing* in the Instructions for Form 8288.

**Address.** You must enter the foreign home address (for an individual) or the foreign office address (for other than an individual) of the foreign person subject to withholding. You may enter a separate mailing address in the space provided. If provided, the IRS will use the separate mailing address to forward Copy B to the foreign person subject to withholding.

**Note:** The home or office address of the foreign person subject to withholding must be an address outside the United States. If the foreign

person does not have an address outside the United States, enter the country of residence of the foreign person in this section and provide a complete mailing address.

**Box 1.** Enter the date of transfer. However, enter the date of distribution if you withheld under section 1445(e)(2), (e)(3), or (e)(6), or section 1446(f)(1), or if you made the large trust election to withhold at the date of distribution.

**Box 2.** Complete only if you are a foreign corporation required to withhold under section 1445(e)(2).

**Box 3.** Enter the amount realized by the foreign person whose name appears on this form.

**Box 4.** Enter the federal income tax you withheld for the foreign person whose name appears on this form.

**Box 5.** Check the applicable box to indicate the section under which withholding was made.

**Box 6.** Check the applicable box to indicate whether the foreign person subject to withholding is an individual, a corporation, a partnership, or other. If "Other," specify whether the foreign person is a trust or estate.

**Box 7.** Enter the applicable two-letter code from the list at [www.irs.gov/countrycodes](http://www.irs.gov/countrycodes) for the foreign home address or foreign office address of the foreign person subject to withholding.

See the Instructions for Form 8288 for more information.