

Distribution number _____		OMB No. 1545-0902	<b>Statement of Withholding Under Section 1446(f)(4) on Dispositions by Foreign Persons of Partnership Interests</b>
WITHHOLDING AGENT'S (PARTNERSHIP'S) name	WITHHOLDING AGENT'S (PARTNERSHIP'S) U.S. EIN	Form <b>8288-C</b> (January 2023)	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>1</b> Date of transfer (mm/dd/yyyy) / /	<b>Copy A For Internal Revenue Service Center</b>  For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
PARTNER'S (TRANSFeree'S) name subject to withholding	PARTNER'S (TRANSFeree'S) U.S. TIN	<b>2</b> Amount realized \$	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>3</b> Amount withheld \$	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>4</b> Date of this distribution (mm/dd/yyyy) / /	
SELLER'S (TRANSFEROR'S) name	SELLER'S (TRANSFEROR'S) U.S. TIN	<b>5</b> Amount of this distribution \$	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>6</b> Other amounts withheld \$	

Form **8288-C** (1-2023)

Cat. No. 73416Q

**Attach Copy A to Form 8288**

Department of the Treasury - Internal Revenue Service

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WITHHOLDING AGENT'S (PARTNERSHIP'S) name	WITHHOLDING AGENT'S (PARTNERSHIP'S) U.S. EIN	Form <b>8288-C</b> (January 2023)	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>1</b> Date of transfer (mm/dd/yyyy) / /	<b>Copy B For Partner (Transferee) Subject to Withholding</b>
PARTNER'S (TRANSFeree'S) name subject to withholding	PARTNER'S (TRANSFeree'S) U.S. TIN	<b>2</b> Amount realized \$	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>3</b> Amount withheld \$	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>4</b> Date of this distribution (mm/dd/yyyy) / /	
SELLER'S (TRANSFEROR'S) name	SELLER'S (TRANSFEROR'S) U.S. TIN	<b>5</b> Amount of this distribution \$	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>6</b> Other amounts withheld \$	

Form **8288-C** (1-2023)

**Keep for your records**

Department of the Treasury - Internal Revenue Service

## **Instructions for the Person Subject to Withholding Under Section 1446(f)(4)**

Generally, if you are the transferee of a partnership interest from a foreign person and failed to withhold the entire amount required under section 1446(f)(1) or failed to certify to the partnership the extent to which you satisfied your withholding obligation, your partnership will withhold on a distribution to you under section 1446(f)(4) and Regulations section 1.1446(f)-3 and issue you a Form 8288-C.

You may use the Form 8288-C as evidence of the amount of your section 1446(f)(1) liability that you satisfied. If the amount the partnership withholds under section 1446(f)(4) exceeds your section 1446(f)(1) liability, you may be able to claim a refund by attaching Form(s) 8288-C to Form 8288.

**Do not use Form 8288-C to claim a credit against your income tax liability or attach it to your income tax return.**

See the Instructions for Form 8288, Pub. 515, and Pub. 519 for more information.

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WITHHOLDING AGENT'S (PARTNERSHIP'S) name	WITHHOLDING AGENT'S (PARTNERSHIP'S) U.S. EIN	Form <b>8288-C</b>  (January 2023)	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>1</b> Date of transfer (mm/dd/yyyy)  / /	<b>Copy C For Withholding Agent</b>
PARTNER'S (TRANSFeree'S) name subject to withholding	PARTNER'S (TRANSFeree'S) U.S. TIN	<b>2</b> Amount realized \$	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>3</b> Amount withheld \$	
SELLER'S (TRANSFEROR'S) name		<b>4</b> Date of this distribution (mm/dd/yyyy)  / /	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>5</b> Amount of this distribution \$	
Street address, city or town, state or province, country, and ZIP or foreign postal code		<b>6</b> Other amounts withheld \$	

Form **8288-C** (1-2023)

**Keep for your records**

Department of the Treasury - Internal Revenue Service

## Instructions for the Partnership Withholding Under Section 1446(f)(4)

If a foreign person transferred an interest in your partnership and the transferee failed to withhold the entire amount required under section 1446(f)(1) or failed to certify to the partnership the extent to which it satisfied its withholding obligation, the partnership must withhold on each distribution to the transferee under section 1446(f)(4) and Regulations section 1.1446(f)-3 and issue to the transferee a Form 8288-C.

For each distribution, you must prepare a separate Form 8288-C for each transfer subject to withholding under section 1446(f)(4) and Regulations section 1.1446(f)-3. Attach Copy A to Form 8288. Provide Copy B to the partner (transferee) subject to withholding. Retain Copy C for your records.

**U.S. taxpayer identification number (TIN).** A U.S. taxpayer identification number (TIN) is a(n) social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). For more information, see the Instructions for Form 8288.

**Address.** When providing a foreign address on Form 8288-C, enter the number and street, city or town, state or province, country, and ZIP or foreign postal code. Don't abbreviate the country name. Follow the foreign country's practice in placing the postal code in the address.

**Box 1.** Enter the date the interest in the partnership was transferred to the transferee whose name appears on this form.

**Box 2.** Enter the amount realized by the foreign person who transferred its interest in the partnership to the transferee.

**Box 3.** Enter the federal withholding tax and interest you withheld under section 1446(f)(4) on the distribution to the transferee.

**Box 4.** Enter the date you made the distribution to the transferee that is subject to withholding.

**Box 5.** Enter the total amount of the distribution to the transferee.

**Box 6.** If the distribution was also subject to withholding under another provision of the Code, such as section 1441, enter the amount of withholding under that other provision.

See the Instructions for Form 8288 for more information.