IRM PROCEDURAL UPDATE

DATE: 11/02/2026

NUMBER: ts-21-1126-0885

SUBJECT: BMF International Accounts Management

AFFECTED IRM(s)/SUBSECTION(s): 21.8.2

CHANGE(s):

IRM 21.8.2.2.9 Updated Competent Authority Cases information.

(1) Rev. Proc. 2015-40, 2015-35 IRB 236 or its (or theirs) successor(s) contains the procedures for a U.S. taxpayer to request assistance from the U.S. Competent Authority on issues arising under a tax treaty between the United States and a foreign country. For procedures for requesting assistance from the U.S. Competent Authority under the provisions of a tax coordination agreement between the United States and a U.S. Territory, refer to Rev. Proc. 2006-23, 2006-20 IRB 900, and the subsection titled "Double Taxation" in this IRM. See IRM 21.8.2.3.1.

(2) The LB&I Commissioner is the U.S. Competent Authority charged with administering the provisions of tax treaties, interpreting and applying the treaties, and reaching mutual agreement in specific cases. The U.S. Competent Authority conducts the Competent Authority process through the Advance Pricing and Mutual Agreement Program (APMA). APMA's transfer pricing teams have primary responsibility for cases arising under the business profits and associated enterprises articles of U.S. tax treaties. The Treaty Assistance and Interpretation Team (TAIT) has primary responsibility for cases arising under all other articles of U.S. tax treaties. TAIT also has primary responsibility for cases arising under U.S. tax treaties with respect to estate and gift taxes. TAIT and APMA's transfer pricing teams each can consider cases arising under the permanent establishment articles of U.S. tax treaties, and coordinate and collaborate on such cases and on any other cases as appropriate. APMA also has sole responsibility for requests involving unilateral, bilateral, or multilateral advance pricing agreements (APAs).

(3) Direct requests regarding Competent Authority assistance to the attention of APMA or TAIT by mail or email. APMA contact information can be found at APMA contacts, or send an email to lbi.ttpo.apma.feedback@irs.gov.

(4) In general, nonresident aliens and foreign corporations seeking Competent Authority assistance should make their request with the Competent Authority of the country in which they are a resident. However, some treaties allow nonresident aliens and foreign corporations to make their requests with the Competent Authority of either Contracting State.

IRM 21.8.2.2.9.1 Added new subsection for General Adjustment Procedures for Competent Authority Cases.

(1) Generally, if you are a U.S. resident for purposes of a U.S. income tax treaty, you can request assistance from the U.S. Competent Authority if you think the actions of the United States, a treaty country, or both, cause or will cause double taxation or taxation otherwise inconsistent with the treaty.

(2) The office of the U.S. Competent Authority lies within the Large Business and International Division (LB&I). The U.S. Competent Authority is responsible for conducting the Mutual Agreement Procedure (MAP) provided for under U.S. income tax treaties.

(3) Return(s) related to a MAP agreement are only workable with a copy of the MAP Closing Letter from the U.S. Competent Authority, signed by the U.S. Competent Authority or their delegate, AND statement OR explanation of changes as shown below:

- The statement: "Amended (or Originally filed) due to Competent Authority/MAP agreement APMA (or TAIT) case #" is notated at the top of the first page of each return, or a similar statement, OR
- The explanation of changes such as: "This amended return is in accordance with and based on a taxpayer-specific MAP agreement between the competent authorities of the United States and the relevant treaty country. See attached MAP Closing Letter from the United States Competent Authority.", or a similar explanation.

  Note: If a MAP return is not workable, as described above, securely e-mail lbi.ttpo.apma.feedback@irs.gov with this IRM section in the subject line. Include the reason, TIN, and affected tax periods in the e-mail. Leave a CII case note advising of actions taken. Suspend the case for 14 days and wait for LB&I to respond with instructions. Contact your P&A Analyst for guidance if LB&I does not respond within 14 days.

  Caution: Verify the MAP closing letter AND the return(s) is for the same taxpayer. If not, follow the procedures in the "Note" above.

  Note: The MAP agreement tax years include the years stated in the MAP Closing Letter as well as the years affected by any carrybacks or carryovers that result from implementing the terms of the MAP agreement but are not specified in the Closing Letter (e.g., foreign tax credits and net operating losses).

(4) Do not deny the claim if the Refund Statute Expiration Date (RSED) has lapsed, Accounts Management assistors will adhere to the terms of the MAP agreement and take the following actions on accounts filed under a MAP agreement. See IRM 25.6.1.10.3.5.7, Competent Authority Cases - Mutual Agreement Procedure (MAP), for information on the RSED:

- Follow all normal adjustment guidelines and procedures. For further information see IRM 21.5.2.4, Adjustment Guidelines-Procedures.
- Follow all normal Category A guidelines. See IRM 21.5.3, General Claims Procedures, in conjunction with IRM 21.8.2.2.12, Examination Criteria.
- Follow all normal payment tracer guidelines and procedures. For further information see IRM 21.5.7, Payment Tracers.
- Follow all normal credit transfer guidelines and procedures. For further information see IRM 21.5.8, Credit Transfers.
- Refer taxpayers who indicate waiting for their refund will create economic harm to TAS. See IRM 13.1.7.3, TAS Case Criteria, for referral procedures.

IRM 21.8.2.9.5.2 Clarified if the seller did not receive a stamped copy of Form 8288-A, Copy B from the IRS, the seller can establish the amount of tax withheld by attached substantial evidence and included a link to IRM 3.21.25.18, Credit Verifying Form 8288-A (FIRPTA) and section 1446(f)(1) Credits.

(1) Refundable Credits are claimed on Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, lines 5a through 5i. The type of credits claimed on line 5i are:

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, from line 12, page 2. See the instructions in "Section I" of Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, for additional information.
- Form 8805, Foreign Partner's Information Statement of IRC 1446 Withholding Tax.
- Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.
- Form 1099 (various).

(2) Refundable Credits are claimed on Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation, lines 2a through 2g. The type of credits claimed on line 2g are:

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.
- Form 1099 (various).

(3) IRM 21.8.2.2.12, provides Examination Criteria for forwarding international claims and issues to Examination for classification. To claim refundable credits, the recipient's copy of the information return, Form 1042-S, Form 8805, Form 8288-A, and withholding certificate (e.g., Form W-8BEN) must be attached. In situations where the tax has been withheld and the seller did not receive a stamped copy of Form 8288-A, Copy B from the IRS, the seller can establish the amount of tax withheld by attaching substantial evidence (e.g. closing

documents, settlement statement) of the amount of tax withheld. For further information see IRM 3.21.25.18, Credit Verifying Form 8288-A (FIRPTA) and section 1446(f)(1) Credits.

Exception: If supporting documents are not attached see Paragraph (4) below.

Caution: Withholding agents may make payments to disregarded entities but they should not include them as a recipient on Form 1042-S unless the recipient is an entity treated as a resident of a country for which it may claim a reduced rate of withholding under an applicable income tax treaty. The withholding agent must file a corrected Form 1042-S if they do. See **Payments Made to Persons Who Are Not Recipients** of the Form 1042-S Instructions, for additional information. If you cannot match the recipient's name and TIN on the withholding agent's Form 1042-S to the recipient's Form 1042-S, do not allow the credit(s). If the TIN is not provided on the withholding agent's Form 1042-S, consider the TIN field a match. The withholding agent's Form 1042-S information must match the recipient's Form 1042-S information as indicated in IRM 21.8.2.12.2.4(2). Follow no consideration procedures in IRM 21.5.3.4.6.3, No Consideration Procedures, if the information does not match. Advise the filer of Form 1120-F the claim cannot be considered until an amended Form 1042-S is filed.

(4) To claim refundable credits the withholding document must be attached, or a statement from the withholding agent in support of the amount actually withheld. The statement must comply with the rules set forth in Pub 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns. A Competent Authority letter is acceptable proof of withholding in lieu of Form 1042-S, the letter must be signed and state the withholding amount allowed and the correct tax year.

Note: These refundable credits are considered Chapter 3 Withholding credits and are subject to the 180-Day interest-free period. For more information on the 180-Day interest-free period refer to IRM 20.2.4.8.4, 180-Day Rule.

(5) #

[redacted]

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(6) To allow the credit, use TC 290 .00 and the appropriate Credit Reference Number (CRN). The CRN will generate TC 766 for the amount of the credit. To reverse the credit, use TC 290 .00 and the appropriate CRN with a (-). The CRN will generate TC 767 for the amount of the credit. There is no CRN for Form 1099, use TC 766 to allow the credit or TC 767 to reverse the credit.

Note: See IRM 21.8.2.12.2.2, Claims for Tax Withheld at Source, for complete procedures pertaining to amended returns claiming refunds or credits for over withheld amounts.

(7) Masterfile programming was implemented as of April 2013 and July 2015, on Form 1120-F, to ensure only overpayments of Chapter 3 or 4 withholding are given the 180-Day interest-free period. Therefore, the CRN on the account will depend on when the credit generated.

Caution: Exercise caution when adjusting tax or refundable credits; review the account to determine the correct amount of refundable credits and the appropriate CRN.

(8) Before programming:

- CRN 330 - Form 1042-S
- CRN 331 - Form 8805
- CRN 332 - Form 8288-A
- CRN 333 - Amended Form 1042-S

(9) After April 2013 programming:

- CRN 330 - Generates the overpayment resulting from tax deducted and withheld under Chapters 3 and 4, see Form 1120-F (Line 8b).
- CRN 334 - Generates the sum of Line 5f, Line 5g, Line 5h, Line 5i, any amount to the right of Line 5i minus Line 8b.

  Caution: Since CRNs 331, 332 and 333 no longer generate on Form 1120-F, AM assistors will take no action to adjust the account for the purpose of creating these CRNs. Any adjustments required to these credits will be made using CRN 330.

(10) After July 2015 programming:

- CRN 330 - Generates Schedule W lines 1 and 3, 1120-F page 1 line 1 and page 1 line 8a
- CRN 334 - Generates the sum of Line 5f plus Line 5g

IRM 21.8.2.11 Added link to IRM 21.3.3.3.4 per SERP Feedback 43176. Clarified procedures for faxing copies of Form 8288-A to Submission Processing.

(1) The Foreign Investment in Real Property Tax Act (FIRPTA) of 1980 was amended by the Deficit Reduction Act of 1984. This amendment added IRC 1445 to Chapter 3, Subchapter A, of the Internal Revenue Code of 1954.

(2) IRC 1445 requires the deduction and withholding of tax by the transferee on amounts realized on dispositions of certain U.S. real property interests by a foreign transferor.

(3) The Tax Cut Jobs Act (TCJA), enacted on December 22, 2017, added a new withholding provision IRC 1446(f)(1). IRC 1446(f)(1) requires deduction and withholding of tax by the transferee on the amount realized on the disposition of an interest in a partnership if there is a gain and any portion of the gain would be treated under IRC 864(c)(8) as effectively connected with the conduct of a trade or business within the United States. Notice 2018-29, 2018-16 I.R.B. 495, provided interim guidance under IRC 1446(f)(1) on withholding related to transfers of non-publicly traded partnerships interests in partnerships, other than interests that are publicly traded and temporarily suspended withholding under IRC 1446(f)(4). Regulations 1.1446(f)-1 to -5 became effective 1/27/2021 as part of TD 9926, provided final guidance. Per the Notice and these regulations withholding and reporting requirements are fulfilled using Form 8288 and Form 8288-A upon the transfer of certain non-publicly traded partnerships.

(4) Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, and Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, are filed by the withholding agent (transferee) to report the tax withheld at source. Form 8288-C, Statement of Withholding Under IRC 1446(f)(4) on Dispositions by Foreign Persons of Partnership Interests, are filed on a transaction-by-transaction basis and attached to Form 8288 in situations where the withholding agent (transferee) did not withhold the 10 percent withholding under IRC 1446(f)(1), see IRM 3.21.261.1.1.3, Form 8288-C Background, for additional information on Form 8288-C.

(5) Accounts Management work is worked by the International Department in the Cincinnati Accounts Management Center (CAMC) and the Ogden Accounts Management Center (OAMC).

(6) These forms were processed on a separate system like Non-Master File (NMF) prior to processing year 2006.

(7) Beginning in 2006, these forms were processed to the Business Master File under MFT 17 at the Philadelphia Submission Processing Campus. The DLN of the returns posted as FLC 98, Tax Class 1, Doc Code 40 (98140–ddd-xxxxx-x). In 2007 and subsequent years, these forms are processed at the Ogden Submission Processing Campus and assigned the DLN (60140-ddd-xxxxx-x or 78140-ddd-xxxxx-x).

Note: NMF processed returns are worked in CSPC under DLN 17641-ddd-xxxxx-x when the Date of Transfer is 12/12/05 and prior.

(8) The earliest tax period in which these returns post to Master File is 200512 with the earliest received date being 01/01/2006. The tax period is derived from the month and year of the Date of Transfer (DOT).

(9) Subsequent returns that attempt to post to a module that contain a TC 150 create TRNS 193 duplicate filing conditions. This is likely a supplemental return for an additional property from the same withholding agent. When withholding under IRC 1446(f)(1) on the transfer of

a partnership interest, multiple Forms 8288-A related to a single transaction can be filed with one Form 8288.

(10) In cases of multiple purchases of U.S. real property interests being acquired in the same month with the same DOT and property description (Line 2 Form 8288), a transferee may file a consolidated Form 8288 with a consolidated payment. They must also complete and submit sets (Copy A and Copy B) of Form 8288-A for each foreign person or entity. The amount(s) realized and the amount(s) withheld on Form(s) 8288-A must match the amount realized and the amount withheld listed on Form 8288.

Exception: If there is a withholding certificate for any of the foreign persons or entities, that information must be reported on its own Form 8288 and submitted with the FIRPTA tax payment and the Form 8288-A (Copy A and B).

Note: The employees in the International Department should only refer taxpayer inquiries requesting a stamped copy of Form 8288-A (Copy B) to Ogden Submission Processing. For telephone calls prepare a Form 4442, Inquiry Referral, and fax to **#** [redacted] **#** (number is for internal use only). The referral must clearly state that a copy of Form 8288-A (Copy B) needs to be mailed to the taxpayer using the taxpayer's current mailing address on file. Form 4442 referrals should be processed within 25 days. For correspondence route to Mail Stop 6110 OSC.

(11) TRNS 193/190 notices generated on Form 8288 accounts are processed at the Ogden Accounts Management Campus.

Reminder: See IRM 21.8.2.2.12, Examination Criteria, for Form 8288 tax decreases.

Use the following instructions in conjunction with IRM 21.7.9, BMF Duplicate Filing Conditions, to resolve TRNS 193/190 notices on Form 8288 (MFT 17) accounts:

Reminder: The following instructions are not for true duplicates, see IRM 21.7.9.4.1.3, True Duplicate, for instructions.

a. Always input a Hold Code 4 on the CC ADJ54 adjustment.

   Reminder: Use Priority Code 8, if applicable, to avoid Unpostable Code (UPC) 328 RC 2 and send a closing letter following the procedures in IRM 21.3.3.3.4 , Quality and Timely Responses.

b. Input the real property description from Line 2 of the Form 8288 in the remarks field of the CC ADJ54 adjustment.

c. Input the Date of Transfer (DOT) on the CC ADJ54 adjustment.

   Note: The year and month of the DOT input on ADJ54 **MUST** match the year and month of the tax period or the adjustment will unpost. Refer to IRM 3.12.279.63.2, UPC 332 RC 4 OSPC, and IRM 3.12.279.63.3, UPC 332 RC 5 OSPC.

d. For a return filed for a subsequent sale within the same month, the Return Due Date (RDD) is 20 days from the DOT or 20 days from the withholding certificate letter date whichever is later and is not related to the first DOT posted on the module. Letters 3315 and 3318 are not considered Withholding Certificates, see the **EXCEPTION** in IRM 3.21.261.19.9(4), The Date of Withholding Certificate - Line 4.

e. A late-filed Form 8288 is subject to interest, Failure to File and Failure to Pay penalties, see IRM 20.1.2, Failure to File/Failure to Pay Penalties, which must be manually assessed since the computer is unable to calculate these values. The RDD is 20 days from the DOT or the date in the new "Withholding Certificate Date" field, whichever is later. When a penalty is warranted, calculate the penalty from the RDD to the payment date.

   Note: Beginning January 01, 2023, Submission Processing (SP) implemented programming to add a new withholding certificate letter date field to IDRS. The DOT is the actual date of transfer, and no longer the date of the withholding certificate letter. Therefore, SP will not need to change the date of transfer to the date of the withholding certificate.

   Note: When manually computing interest, the running module balance method must be used so that all related transactions within the module are considered. See IRM 20.2.1.4.2, Manual Calculation of Interest, IRM 20.2.5.6.2, Manual Computations, and IRM 20.2.5.3, Interest on Penalties and Additions to Tax, regarding how to compute interest on penalties.

f. When processing an adjustment to a Form 8288-A account, verify the validity of the credits against the INTLWEBAPPS, FIRPTA database and IDRS prior to allowing the credit. The person verifying the credit must follow the instructions in IRM 21.8.1.22.1(2), Claims for FIRPTA Credits, to update the database as necessary to reflect the correct information.

g. Form 8288 will be processed to the tax period based on the date of transfer.

h. If your penalties and interest are computed on the withholding certificate date you must include the withholding certificate date in the CII case notes.

If	**Then**
1) The Form 8288 is received after 20 days from the DOT or 20 days from the withholding certificate letter date whichever is later	Input TC 290 for the additional tax amount. Manually compute and assess TC 160, TC 270 and TC 340 using 20 days from the DOT or 20 days from the withholding certificate letter date whichever is later as the "from" date. TC 340 must be computed using the running module balance method for related transactions. See IRM 20.2.1.4.2, Manual Calculation of Interest, and IRM 20.2.5.6.2, Manual Computations.

2) The Form 8288 was timely filed and paid based on the DOT or withholding certificate letter date whichever is later	Input TC 290 for the additional tax and also enter a TC 160 .00, TC 270 .00, and TC 340 .00 to prevent penalty and interest assessments.

Note: If Form 8288-A (including an amended Form 8288-A) is attached to Form 8288 and the Form 8288-A has not been entered into the INTLWebApps 8288-A database (original or amended), or an adjustment was made in IDRS that is not reflected in the INTLWebApps 8288-A database, fax Forms 8288 and 8288-A to the FIRPTA Unit for processing or updating Form 8288-A. Include the reason for faxing the forms, such as an adjustment made to an amended Form 8288 or a Form 8288-A that needs to be recorded in the FIRPTA database. Also, include your contact information in case the FIRPTA Unit tax examiner has any questions.

Note: # [redacted] **#** (number is for internal use only).

Caution: Do not establish Mail Filing Requirements for Form 8288.

(12) Foreign buyers/sellers of U.S. real property or interests in certain partnerships are required to obtain ITINs in order to request reduced tax withholding and to pay withholding tax. Research for correct buyer/transferee TIN before re-inputting a tax return to the TIN of a Title, Escrow, Realty Company, etc. or third party TIN.

Note: Ogden will research IDRS to see if the payment posted to the title company EIN account. If it did, the BMF International unit will locate the FIRPTA payment from the title company account and transfer it to the actual transferee account, as necessary.

(13) CP 105/125 balance due notices will generate on Form 8288 accounts because of incorrect posting of payments or higher assessments due to missing withholding certificates. Research and transfer misapplied payments or correspond for missing withholding certificates, as necessary.

(14) Review penalty and interest claims received in correspondence to determine if the penalties and interest were correctly assessed by determining the DOT. If the return and/or the payment is received more than 20 days after the DOT or after the withholding certificate date whichever is later, the taxpayer is liable for the penalties and interest on penalties. See IRM 20.2.5.3, Interest on Penalties and Additions to Tax, regarding how to compute interest on penalties.

(15) If the return posts to the correct month, but the DOT is incorrect, penalties and interest may be assessed erroneously. If the return and payment are timely filed and posted to the correct month, input a TC 271, TC 161, and TC 341 to abate the erroneously assessed penalties and interest. A Penalty Reason Code (PRC) will be required with the penalty abatement. If not full paid as of the transfer date, then interest will need to be computed

from due date to payment date. A TC 341 will be the difference between the original TC 340 and the correct amount.

Note: When manually computing interest, the running module balance method must be used so that all related transactions within the module are considered. See IRM 20.2.1.4.2, Manual Calculation of Interest, and IRM 20.2.5.6.2, Manual Computations.

IRM 21.8.2.11.2 Clarified if the seller did not receive a stamped copy of Form 8288-A, Copy B from the IRS, the seller can establish the amount of tax withheld by attached substantial evidence and included a link to IRM 3.21.25.18, Credit Verifying Form 8288-A (FIRPTA) and section 1446(f)(1) Credits.

(1) When taxpayers claim FIRPTA credits or credits for 1446(f)(1) withholding on their income tax return, generally they must submit Form 8288-A, Copy B (similar to domestic withholding claims being accompanied by a Form 1099), or a statement from the withholding agent in support of the amount actually withheld. In situations where the tax has been withheld and the seller did not receive a stamped copy of Form 8288-A , Copy B from the IRS, the seller can establish the amount of tax withheld by attaching substantial evidence (e.g. closing documents, settlement statement) of the amount of tax withheld. For further information on FIRPTA credit verification, see IRM 3.21.25.18, Credit Verifying Form 8288-A (FIRPTA) and section 1446(f)(1) Credits.

(2) In addition, credits claimed on Form 8288-A, Copy B or by attaching substantial evidence (e.g. closing documents, settlement statement), must be verified with the FIRPTA database prior to allowance. FIRPTA Credit verification is requested using Form 13698, International Credit(s) Verification Slip.

(3) The presence of a TC 971 with Action Code 650 on a tax module indicates that a refund of the FIRPTA credit was issued from the BMF MFT 17 account for the amount indicated. A TC 972 indicates a reversal of a TC 971.

(4) When a Form 8804 or Form 1120-F posts to Master File and a TC 971 Action Code 650 is present, the account is frozen from refunding and a Master File transcript titled PRIOR-REFD generates. Research to determine if the FIRPTA credit claimed on the return was previously refunded as indicated by the TC 971 Action Code 650.

If	Then
1) The Action Code 650 amount is the same as the Credit Reference Number (CRN) 332 amount	Input an adjustment to reduce the CRN 332 amount to zero since the credit has already been refunded.

2) The Action Code 650 amount is included in the CRN 332 amount (for example, $9,200 is part of the $10,500 claimed)	Reduce the CRN 332 amount by the Action Code 650 amount since this has already been refunded. See Caution below.
3) The Action Code 650 amount is not included in the CRN 332 amount	No action is necessary. Input TC 571 to release the freeze on the account.

Caution: Research the FIRPTA database or request the original return from Files, if necessary, to determine if the FIRPTA credit being claimed on the return is the same credit previously refunded according to the TC 971 CRN 332 transaction. For more information on Early FIRPTA Refunds, See IRM 21.8.5.4.11, Request for an Early FIRPTA Refund.

Reminder: Credits claimed on Form 8288-A will not post as CRN 332 after programming. See IRM 21.8.2.9.5.2.

(5) If correspondence or an amended return is received requesting credit for withheld FIRPTA tax, it must be accompanied by a Form 8288-A, Copy B, so the credit can be verified, or a statement from the withholding agent in support of the amount actually withheld. See IRM 3.21.25.17, Credit Verifying Form 8288-A (FIRPTA) and IRC 1446(f)(1) Credits, for additional information.

Reminder: Attach the FIRPTA Credit Verification Slip, Form 13698, to the case as proof of verification and check the validity of the credits claimed on Form 8288-A against the INTLWEBAPPS, FIRPTA database and IDRS prior to allowing the credit. The person verifying the credit must follow the instructions in IRM 21.8.1.22.1(2), Claims for FIRPTA Credits, to update the database as necessary to reflect the correct information.

(6) Once credit availability is verified, allow withholding credit using the appropriate CRN. See IRM 21.8.2.9.5.2.

Reminder: These credits are considered Chapter 3 Withholding Credits and are subject to the 180-Day interest-free period. See IRM 21.8.2.9.5.1, 180-Day interest-free Period for Chapter 3 Withholding.

Note: When issuing a manual refund from a Form 8288 account, use Line Number 65.