EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.21.25, International Returns and Document Analysis - Miscellaneous Tax Returns.

MATERIAL CHANGES

(1)   IRM 3.21.25.1.2(4) - Updated IRM reference for policy statements for Submission Processing activities.

(2)   IRM 3.21.25.1.5(1) - Added name for IRM 3.30.30 reference.

(3)   IRM 3.21.25.1.7 - Added reference to Foreign Address Job Aid.

(4)   IRM 3.21.25.2 - Updated IRM reference for submitting IRM deviation procedures. IPU 24U0526 issued 04-16-2024

(5)   IRM 3.21.25.4 - Updated Taxpayer Advocate Service (TAS) with most current approved standardized language and new IRM references.

(6)   IRM 3.21.25.4.1(1) - Corrected Independent Office of Appeals division name.

(7)   IRM 3.21.25.8(4) - Updated IRM reference for disclosure of official information.

(8)   IRM 3.21.25.11(1-2) - Removed paragraph 1 and added detailed information to paragraph 2 about taxpayers needing a taxpayer identification number.

(9)   IRM 3.21.25.11(9) - Corrected system name to INTLWebApps.

(10)   IRM 3.21.25.12(4) - Clarified instructions for requesting access to the INTLWebApps system.

(11)   IRM 3.21.25.12(8) - Updated instructions for always using United Kingdom as the country.

(12)   IRM 3.21.25.15(4)(2) - Added IRM reference title.

(13)   IRM 3.21.25.15.1(1) - Added instruction for editing the real property description when missing.

(14)   IRM 3.21.25.15.3.1(b) - Added instructions for lining through F/K/A and A/K/A names.

(15)   IRM 3.21.25.15.3.1(c) - Corrected the box numbers on Form 8288-A.

(16)   IRM 3.21.25.15.3(7) - Added reminder when to edit the payment date as the Date of Transfer on approved installment plan certificates. IPU 24U0451 issued 03-27-2024

(17)   IRM 3.21.25.15.4.1(8) - Added instruction for adding withholding agent name to the database.

(18)   IRM 3.21.25.15.4.1(9) - Updated example for Real Property Description field.

(19)   IRM 3.21.25.15.4.1(10) - Added instruction for property description state code when Line 5b of Form 8288-A is checked.

(20)   IRM 3.21.25.15.4.2(5) - Added instructions for new Letter Date field.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25**
Any line marked with a #
is for **Official Use Only**

(21)   IRM 3.21.25.15.4.2(6)(7) - Added instructions for adding seller first and last names to the database.

(22)   IRM 3.21.25.15.4.2(7)(9) - Clarified input address as it appears on Form 8288-A using valid characters only. IPU 24U0526 issued 04-16-2024

(23)   IRM 3.21.25.15.4.2(8-10) - Added reference to Foreign Address Job Aid.

(24)   IRM 3.21.25.15.4.2(14) - Added instruction to refer to Foreign Address Job Aid for country codes.

(25)   IRM 3.21.25.15.4.2(19) - Added specific information to save in the Remarks field.

(26)   IRM 3.21.25.15.5(4) - Corrected instruction for mailing Form 8288-A, copy B to the mailing address.

(27)   IRM 3.21.25.16(2) - Corrected reference to Quick note Letter 3302 and clarified verbiage to use on letter, and clarified instructions for missing Form 8288-C.

(28)   IRM 3.21.25.17(6) (4) - Clarified procedures for sending Form 8288-A to Ogden Service Center when the form is not present in the database. IPU 24U0011 issued 01-02-2024

(29)   IRM 3.21.25.19.1(4) - Corrected radio buttons with checkboxes.

(30)   Exhibit 3.21.25-5 - Added definition to Classified Waste.

(31)   Revised the Internal Revenue Manual (IRM), where necessary for the following types of editorial changes:

- Spelling, grammar, punctuation and formatting;
- Plain language and editorial updates to improve readability;
- Updated tax periods to reflect the current processing year;
- Reorganized IRM subsections and titles for clarity and to comply with Plain Language guidelines per the BMF consistency file.
- IPU 24U0526 issued 04-16-2024 IRM 3.21.25 revised throughout to update organizational title Wage and Investment to Taxpayer Services.

EFFECT ON OTHER DOCUMENTS

IRM 3.21.25, dated November 14, 2023 (effective January 1, 2024), is superseded. The following IRM Procedural Updates (IPU) are incorporated into this IPU 24U0010 issued 01-02-2024, IPU 24U0451 issued 03-27-2024, and IPU 24U0526 issued 04-16-2024,

AUDIENCE

Taxpayer Services, Submission Processing employees Austin Submission Processing Center (AUSPC), Kansas City Submission Processing Center (KCSPC), and Ogden Submission Processing Center (OSPC)

James L. Fish
Director, Submission Processing
Taxpayer Services Division

3.21.25   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

3.21.25
Miscellaneous Tax Returns

Table of Contents

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25**
Any line marked with a #
is for **Official Use Only**

3.21.25   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

3.21.25.1 (01-01-2023) **Program Scope and Objectives**	(1) **Purpose:** This IRM contains instructions for processing Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, Form 8288-C, Statement Of Withholding Under Section 1446(f)(4) on Dispositions by Foreign Persons of Partnership Interests, and Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax to the International Web Applications (INTLWebApps). It also includes instructions for processing Forms 1040-NR, U.S. Nonresident Alien Income Tax Return (Estate or Trust) to the Non-Master File (NMF).
	(2) **Audience:** Ogden Submission Processing Tax Examiners with the responsibility for reviewing, editing and transcribing Form 8288-A, Form 8288-C, and Form 8805 into the INTLWebApps system and reviewing and editing Form 1040-NR, U.S. Nonresident Alien Income Tax Return. In addition, Austin Submission Processing Center uses this IRM to credit verify Form 8288-A.
	(3) **Policy Owner:** The Director Submission Processing is responsible for the policies in this IRM.
	(4) **Program Owner:** The Code & Edit/ERS IMF Section of the Paper Processing Branch of Submission Processing is responsible for the procedures and updates related to this IRM.
	(5) **Primary Stakeholders:** Submission Processing (SP) and Large Business and International (LB&I).
	(6) **Program Goals:** Ensure all necessary action is taken on return and attachments to ensure correct input and posting of the return data.
3.21.25.1.1 (01-01-2023) **Background**	(1) This IRM contains processing instructions for use at the Ogden Submission Processing Center (OSPC). In addition, Austin Submission Processing Center (AUSPC) uses this IRM to credit verify Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons. The work is processed to the International Web Applications (INTLWebApps). The application performs processing, storage and retrieval of:

- Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons
- Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
- Form 8288-C, Statement of Withholding Under Section 1446(f)(4) on Dispositions by Foreign Persons of Partnership Interests
- Form 8233, Exemption from Withholding on Compensation for Independent (& Certain Dependent) Personal Service of a Nonresident Alien Individual
- Form 8805, Foreign Partners Information Statement of Section 1446 Withholding Tax

(2) INTLWebApps is an Oracle application that houses three database applications:

- Foreign Investment Real Property Tax Act (FIRPTA), Form 8288-A, Form 8288-B, and Form 8288-C
- Project 1446, Form 8805
- Form 8233

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.1.1**
Any line marked with a #
is for **Official Use Only**

The databases are used by Submission Processing (Form 8288-A, 8288-C and Form 8805) and Accounts Management (Form 8288-B and Form 8233) to process International returns filed by foreign persons or entities that sell U.S. Real Property Interests (USRPI) in this country, invest in a domestic partnership in the United States, and claim Tax Treaty Benefits, or foreign persons or entities that dispose of an interest in certain partnerships. The application also initiates correspondence to taxpayers who file Form 8288-A and Form 8288-C.

(3) All Business Master File (BMF) International returns received at IRS offices (Campuses, Field Offices, etc.) other than OSPC must be transshipped to OSPC, except for Non-Master File (NMF) Form 1040-NR Estate or Trust, Form 8288 (Date of Transfer (DOT) prior to 12/13/05), and Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) (tax period 200411 and Prior), which must be transshipped to Kansas City Submission Processing Center (KCSPC) for processing. The following is done prior to transhipping:

     a.   The document is date stamped
     b.   Any payment associated with the return is deposited
     c.   Returns are expeditiously transshipped to the OSPC (or KCSPC if correct)

(4) In general, a copy of Form 8288-A stamped by the IRS must be attached to the transferor (seller's) return to establish the amount withheld under IRC 1445(a) and 1446(f) which is available as a credit. The seller will not receive a stamped copy of Form 8288-A from the IRS in situations where the tax was withheld but the transferee (buyer) did not pay over the amount withheld to the IRS. Nonetheless, the seller can establish the amount of tax withheld by the buyer by attaching substantial evidence to the tax return (e.g., closing documents for IRC 1445(a) or partnership interest purchase agreement for IRC 1446(f)(1)) of the amount of tax withheld.

(5) The following program codes are used to record the time spent processing Form 8288-A, Form 8288-C, and Form 8805.

- Credit verification of Forms 8288-A use **Program 11331** (OSPC) and **Program 11330** (AUSPC).
- Recording Form 8288-A in the INTLWebApps application use **Program 71750** (OSPC Only).
- Recording Form 8288-C in the INTLWebApps application use **Program 71750** (OSPC Only).
- Recording Form 8805 in the INTLWebApps application use **Program 71770** (OSPC Only).

Note: Consult local management to ensure use of the correct code.

(6) New IRC 1446(f) was added by section 13501 of "An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018," P.L. 115-97 (the "Act"), which was enacted on December 22, 2017. Section 13501 of the Act also added new section 864(c)(8). In general, on the sale of a partnership interest by a nonresident alien or foreign corporation, section 864(c)(8) treats the gain or loss attributable to the part of a partnership assets used in its U.S. trade or business as effectively connected with the conduct of a trade or business within the United States. In general, IRC 1446(f) provides rules related to the withholding of tax and information reporting with respect to certain dispositions of interests in partnerships engaged in the conduct of a trade or business within the United States. Except

as otherwise provided under forms, instructions, or other guidance, a transferee required to withhold under IRC 1446(f)(1) generally must use the same forms as those prescribed under IRC 1445 for purposes of reporting and paying over the tax. The forms include Form 8288, U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests, and Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons.

Note: To identify these types of returns on **prior year** Forms 8288-A, the transferee will include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of both Form 8288 and Form 8288-A.

3.21.25.1.2 (01-01-2025) **Authority**	(1) Internal Revenue Code (IRC) 1445 regulations provide the authority for withholding of tax on dispositions of certain U.S. Real Property Interests (USRPI) by a foreign seller and taxation of nonresident alien individuals and foreign corporations on sales or other dispositions of U.S. real property interests.

(2) IRC 1446 regulations provide the authority for withholding tax on foreign partners' share of effectively connected taxable income.

(3) IRC 1446(f) was added by section 13501 of the Act, which also added section 864(c)(8). IRC 1446(f) provides authority for withholding of tax on certain dispositions of interests in partnerships engaged in a trade or business within the United States. On April 2, 2018, the Department of the Treasury and the IRS released Notice 2018-29, 2018-16 I.R.B. 495, which provided temporary guidance under IRC 1446(f) and announces an intent to issue regulations under IRC 1446(f). On May 14, 2019, the Department of the Treasury and the IRS issued proposed regulations under IRC 1446(f) (84 FR 21198). And, on November 30, 2020, the Department of the Treasury and the IRS issued final regulations under IRC 1446(f) (85 FR 76910).

(4) Policy Statements for Submission Processing are contained in IRM 1.2.1.4, Policy Statements for Submission Processing Activities.

3.21.25.1.3 (04-16-2024) **Roles and Responsibilities**	(1) The Director of Submission Processing (Taxpayer Services), is responsible for monitoring operational performance for the Submission Processing campus.

(2) The Operations Manager is responsible for monitoring operational performance for their operation.

(3) The team manager/lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.

(4) The team employees must follow the instructions contained in this IRM and maintaining updated IRM procedures.

3.21.25.1.4 (01-01-2023) **Program Management and Review**	(1) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors the Code & Edit reports.

(2) **Program Effectiveness:** The program goals are measured by the following reviews:

- Embedded Quality Submission Processing (EQSP)
- Balanced Measures
- Managerial Reviews

- Periodic Process Reviews of International Web Application (INTLWe-bApps) FIRPTA data performed by the Code & Edit/ERS IMF Section of the Paper Processing Branch of Submission Processing, Improvement Specialists and Processing and Analysis (P&A) analysts.

(3) **Annual Review:** This IRM is updated and published annually after review by affected offices according to the clearance process established in IRM 1.11.9, Internal Management Documents, Clearing and Approving Internal Management Documents (IMDs).

3.21.25.1.5
(01-01-2025)
Program Controls

(1) Quality Review is conducted following Embedded Quality Submission Processing (EQSP) procedures in IRM 3.30.30, Embedded Quality for Submission Processing (EQSP) System. The EQSP system provides a method to monitor, measure, and improve the quality of the work throughout Submission Processing. Review data is used to identify trends, problem areas, training needs, and opportunities for improvement. A statistical valid sample size of returns are pulled weekly and input into the EQSP system for review and to ensure IRM guidelines are followed.

(2) International Web Applications (INTLWebApps) overall functionality is tested regularly to ensure the data values, and information received and stored is valid.

3.21.25.1.6
(01-01-2018)
Terms and Acronyms

(1) A list of terms and acronyms are listed in the glossary. See Exhibit 3.21.25-5.

3.21.25.1.7
(01-01-2025)
Related Resources

(1) The following related resources are also used by Submission Processing to process Form 8805 and Form 8288-A and 8288-C documents:

- Foreign Investment Real Property Tax Act (FIRPTA) NSA Data Base, Training 19801-001, Catalog Number 50568X.
- IRM 3.21.261, International Returns and Document Analysis - Foreign Investment in Real Property Tax Act (FIRPTA), for more information.
- IRM 3.21.15, International Returns and Document Analysis - Foreign Partnership Withholding, for additional information.
- Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for more information.
- Coding and Editing BMF Tax Returns, Foreign Addresses, Document 2324-002, Catalog Number 48747C.

3.21.25.2
(04-16-2024)
♦IRM Deviation
Procedures♦

(1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.21.25.3
(11-12-2021)
♦Business Master File
(BMF) Consistency♦

(1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Code and Edit (C&E) processing IRMs.

(2) Ogden, Kansas City, and Paper Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.

3.21.25.1.5   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

(3) A ♦ (diamond) before and after the subsection title shows BMF Consistency subsections.

(4) Text in normal print is the common process for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.21.25.4 (01-01-2025) ♦**Taxpayer Advocate Service (TAS)**♦	(1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

(2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).

(3) Refer taxpayers to the TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps can't be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

(4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":

- The issue can be resolved within 24 hours.
- IRS takes steps within 24 hours to resolve the taxpayer's issue.

(5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.

(6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.7.4 , Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.21.25.4.1 (01-01-2025) ♦**TAS Service Level Agreements (SLAs)**♦	(1) The National Taxpayer Advocate has reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self-Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE) Division, Criminal Investigation (CI), Independent Office of Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).

(2) The SLAs are located at *https://irsgov.sharepoint.com/sites/TAS/SitePages/ SLA.aspx*.

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

3.21.25.4.1

3.21.25.5 (07-13-2023) ♦**Business Master File (BMF) Identity (ID) Theft**♦	(1) BMF Identification (ID) Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft", give the entire case to the manager/lead. (2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.
3.21.25.6 (01-01-2023) ♦**Use of FAX for Taxpayer Submissions**♦	(1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer has been made and documented, **faxed signatures are acceptable.** (2) Contact the taxpayer by telephone or correspondence. Follow local procedures to decide which method of contact to use. (3) Select the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax option. (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information: • IRM 21.1.3.2.3, Required Taxpayer Authentication • IRM 21.1.3.2.4, Additional Taxpayer Authentication (5) Before leaving any messages on a taxpayer's answering machine, review: • IRM 10.5.1.6.7.2, Answering Machine or Voicemail • IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.
3.21.25.7 (11-12-2021) ♦**IRS Employee Contacts**♦	(1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98) Section 3705(a), gives identification requirements for all IRS employees working tax-related matters. (2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information: a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information. b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number. c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information. d. Correspondex letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to

respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.

(3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every effort to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.

(4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves. They should provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.

(5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either telephone or in-person)their badge identification (ID Card) number on the first contact.

3.21.25.8
(01-01-2025)
General Disclosure
Guidelines

(1) IRC 6103 establishes the taxpayer's right to privacy of tax information. You must provide correct information to the correct taxpayer or authorized representative (check Command Code (CC) CFINK on the Integrated Data Retrieval System (IDRS) for the Power of Attorney (POA).

(2) Taxpayer return information must remain confidential as provided for in IRC 6103, Confidentiality and disclosure of returns and return information. IRC 7431 provides civil damages for unauthorized disclosure of returns and return information. IRC 7213 and IRC 7213A provide criminal penalties for unauthorized disclosure or unauthorized inspection of returns and return information and require employees be discharged from duty if charged and convicted of these offenses.

(3) When calling a taxpayer or authorized representative, and before disclosing any tax information, follow IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Before leaving any messages on a taxpayer's answering machine, review IRM 10.5.1.6.7.2, Answering Machine or Voicemail and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

(4) For more information on General Disclosure Guidelines refer to IRM 21.1.3, Operational Guidelines Overview and for guidance on disclosures of official information, refer to IRM 11.3 series, Disclosure of Official Information.

3.21.25.9
(01-01-2023)
♦Issuing
Correspondence♦

(1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable.

Exception: **Do not** correspond on returns prepared by Collections, IRC 6020(b) or by Examination, "Substitute for Return (SFR)."

(2) If the return is incomplete and doesn't appear to be a return meant for filing or is a conduit for providing information (e.g., indicates **payment only**), give the return to the lead. The lead must determine the correct course of action. The

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.9**
Any line marked with a #
is for **Official Use Only**

lead researches for a Transaction Code (TC) 150 and any other information necessary to determine if the return should continue processing, is an amended return, or must be routed to another function. An incomplete return could include any of the following:

- A one-page return, with or without a signature
- Incomplete returns indicating "Payment Only"
- Incomplete returns indicating they have previously e-filed

Note: This list is not all inclusive. Tax examiners may see other unusual documents not addressed in this subsection or in other areas of the IRM.

(3)   Examine the return for **all** unprocessable conditions before initiating correspondence.

If	And	Then
The return needs correspondence,	Requires a response,	1. Complete an **approved** Correspondence Action Sheet indicating the letter number (86C, 854C, etc.), Master File Tax (MFT), and the proper paragraphs. *Note:* Some paragraphs may require fill-ins to enter, such as, tax period, form number, Document Locator Number (DLN), etc. 2. Attach the **approved** Correspondence Action Sheet to the front of the return below the entity area. 3. Continue editing the return. 4. Leave the return in the batch.
The return needs correspondence,	**Does not** require a response,	1. Complete **an approved Correspondence Action Sheet** indicating the letter number (86C, 854C, etc.), Master File Tax (MFT) code, and the proper paragraphs. *Note:* Some paragraphs may require fill-ins to enter, such as tax period, form number, Document Locator Number (DLN), etc. 2. Attach the **approved** Correspondence Action Sheet to the front of the return below the entity area. 3. Edit Action Code 211 (First Correspondence) or 215 (International Correspondence) on the return. 4. Edit an Action Trail (e.g., 3104C SENT) in the lower left corner going vertically up the side of the return. 5. Finish editing the return and leave in batch.

Note: There are more campus exclusive letters. They are for processing specific forms or conditions. Go to the lead or manager for copies of these letters.

3.21.25.9   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

3.21.25.9.1
(01-03-2024)
♦**Correspondence
Imaging Inventory (CII)
Returns**♦

(1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Account Management (AM) receipts into digital images and working the cases from those images.

Note: Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

(2) "CII" returns show a "CII Image - Do not correspond for signature" stamped below the signature line or a "CII" annotation on the front of the return.

(3) Verify all edit marks and ensure placement is correct on a "CII" return.

If	Then
The edit marks are black,	Underline the edit mark if correct or circle if incorrect.
The edit marks are red or green,	Circle if incorrect.
The edit marks are missing or incorrect,	Perfect as necessary.

(4) Follow the instructions below for processing "CII" returns:

If	And	Then
The "CII" return has a Form 13596, Reprocessing Returns attached	The return is not complete (e.g., missing signature, schedules, or forms)	a. Do not correspond. b. Remove the return from the batch and route to AM. c. If the return comes back from AM with incomplete information, send the return to AM again to secure all the missing information. Write "Additional information needed to process incomplete CII return," or similar language on Form 4227, Intra-SC Reject or Routing Slip (or other proper routing slip).
The "CII" return has a Form 13596, Reprocessing Returns, attached and the return is incomplete (e.g., missing signature, schedules, or forms),	The return shows correspondence was sent (e.g., CCC **3** is edited on the return),	Do not route the return to AM. Continue processing the return.
The "CII" return does not have a Form 13596, Reprocessing Returns attached,	The return is not complete (e.g., missing signature, schedules, or forms)	Follow normal correspondence procedures.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.9.1**
Any line marked with a #
is for **Official Use Only**

3.21.25.9.2
(01-01-2015)
♦**Foreign Currency**♦

(1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), include in the letter to resubmit in U.S. currency.

3.21.25.10
(01-03-2023)
♦**Edit Marks**♦

(1) Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) System through Integrated Submission and Remittance Processing (ISRP). Enter edit marks in brown, red, orange, purple, or green pencil or pen.

(2) Only edit items on the return that are for transcription except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.

(3) Do not obliterate, alter, or erase the original entry on a return when deleting or correcting an entry. Always exercise care to ensure that the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.

(4) Do not re-edit edit marks entered by other areas, such as Collections, Entity or Accounts Management, except to place the marks in the correct area or to perfect for legibility.

Exception: Photocopied Returns.

(5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.21.25.9.1, Correspondence Imaging Inventory (CII) Returns.

(6) For a description of specific edit marks, see the table below:

Edit Mark	Description
"X"	Deletes tax data or means do not transcribe an item. For example, if deleting an original entry, edit an "X" to the left of the entry to delete. Edit the correct entry to the left or above the "X".
/ (slash)	Means do not transcribe a form or schedule.
"//$"	Identifies the beginning and ending of a foreign country code. For example, "/EI/$" is edited for "Ireland" or "/GM/$" is edited for "Germany".
"c/o" or "%"	Means an "in-care of" name for transcription.
Circle	Means do not transcribe an entry. Also, deletes entity data or a Received Date. ***Note:*** If the taxpayer circles an entry, edit the entry.
Red Line	**Form 8288-A Only:** Used by C & E to edit Form 8288-A Boxes 1, 2, 3, 4 and the seller name and TIN fields. Delete the name of the incorrect sellers and buyers when multiple sellers and buyers are listed (e.g., John and Jane Doe). When sending the 8288-A to Jane Doe, edit a red line through John and leaving Jane Doe visible.
Underline	Identifies an entry for transcription (e.g., Name Control, Tax Period).
Arrow	Means the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. ***Note:*** Use a double arrow to identify the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Means that an entry was manually math verified and is correct.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.10**
Any line marked with a #
is for **Official Use Only**

Edit Mark	Description
Bracket/Parenthesis	Means a negative numerical amount. ***Note:*** Code and Edit (C&E) no longer needs to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly shows a negative amount with brackets () or "-" sign. Bracket negative amounts when editing negative entries on transcription lines (i.e., computing and entering a line entry, entering a missing line entry).
Vertical Line or Decimal Point	Means the separation of dollars and cents.
Zero, Dash, None, or N/A	"ZERO", "DASH", "NONE", or N/A are valid entries except when specific instructions require editing of an entry.
Rocker	Means the amount paid when drawn under a remittance amount.

3.21.25.11
(01-01-2025)
ITIN Guidance for Foreign Buyers/Sellers of U.S. Real Property Interests and Interests in Partnerships Engaged in a U.S. Trade or Business

(1) Foreign buyers (transferees) and sellers (transferors) of U.S. real property interests and interests in partnerships engaged in a U.S. Trade or business need Taxpayer Identification Numbers (TINs) to request reduced tax withholding when disposing of the property interest, and to pay any required withholding. Individuals who do not qualify for Social Security Numbers (SSN) may obtain Individual Taxpayer Identification Numbers (ITINs) to meet the requirement to supply a TIN.

(2) The IRS implemented new procedures, effective December 17, 2003, to strengthen controls on ITINs and ensure the numbers are issued for tax administration purposes only. To help your qualifying clients obtain ITINs without undue burden, see the instructions for Form W-7 and Form W-7 (SP) and the information below, which describes how the new process impacts FIRPTA (Foreign Investment in Real Property Tax Act) processing.

(3) **TINs required for withholding (Form 8288 and Form 8288-A) -** Treasury Decision 9082 (effective August 5, 2003) requires all buyers and foreign sellers of U.S. real property interests to provide their TINs, names and addresses on withholding tax returns, applications for withholding certificates, notice of non-recognition, or elections under sections 897(i) when disposing of a U.S. real property interest. For transfers of partnership interests occurring on or after January 1, 2018, the TINs, names and addresses of all buyers and foreign sellers must also be provided on withholding tax returns. See Notice 2018-29 and Treasury Decision 9926. The buyer withholds tax under IRC 1445 or IRC 1446(f)(1) and remits it to the IRS on 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.

(4) **TINs required for amounts withheld under section 1446(f)(4) (Form 8288-C),** - Requires the Withholding Agents (Partnerships) EIN, the Partners (Transferor) U.S. TIN and the Buyers (Transferee's) U.S. TIN. If the TIN is missing research IDRS Command Codes NAMES or NAMEE and update Form 8288-C if found. If you are still unable to find a TIN, correspond using Correspondence Action Sheet (CAS) **Letter 3302**. However, when a phone number is present, call the taxpayer and ask them to FAX the information to you. If the telephone number is an international number do not call, but correspond.

Reminder: Make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information. Follow IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Before leaving any messages on a taxpayer's answering machine, review IRM 10.5.1.6.7.2, Answering Machine or Voicemail and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

(5) **TINs required for requests for reduced withholding (Form 8288-B) -** A seller looking to reduce or eliminate the FIRPTA withholding amount must file a Form 8288-B, Application for Withholding Certificate for Disposition by Foreign Persons of U.S. Real Property Interests. Since Form 8288-B requires a TIN, a seller and/or buyer who does not qualify for an SSN may apply for an ITIN by attaching Form 8288-B to Form W-7 and mailing the documents to:

Internal Revenue Service
Austin Service Center
ITIN Operation
PO Box 149342
Austin TX 78714-9342

(6) **Requesting an ITIN to meet FIRPTA TIN requirements -** To obtain an ITIN number for FIRPTA purposes the foreign person must complete Form W-7 or Form W-7 (SP). Select Box **"h"** (other) in the "Reason you are submitting Form W-7" section of Form W-7, and Exception 4 (explained in the instructions). Write "Exception 4" in the write-in area to the right of Box h (other).

(7) **ITIN requests to claim reduced withholding (Form 8288-B) -** The IRS will only issue ITINs based on applications that are complete and demonstrate a tax need for the numbers. If the IRS rejects the ITIN application, Form 8288-B will not be processed. The IRS ITIN Unit will notify the applicant by mail that the Form W-7 was not processed and the FIRPTA Unit in Ogden Accounts Management Campus (OAMC) will send Letter 3793 (SC/CG) to the buyer and foreign seller with instructions to complete Form W-7 and reapply. This letter will include instructions to resolve the issue outlined in the ITIN rejection letter. When reapplying, the applicant must include a copy of Letter 3793 SC/CG with Form W-7 to be considered under Exception 4. If the reason for rejection cannot be resolved, then the buyer must file Form 8288 and Form 8288-A and remit the 10 or 15 percent tax.

(8) **ITIN requests to pay withholding on Form 8288 and Form 8288-A**:

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.11**
Any line marked with a #
is for **Official Use Only**

If a buyer does not have a TIN,
If a buyer does not have a TIN and an amount withheld under IRC 1445 or IRC 1446(f)1 is due to the IRS, the buyer must complete Form 8288 and 8288-A and mail the forms along with the payment to Internal Revenue Service, Ogden Submission Processing Campus, PO Box 409101, Ogden UT 84409, by the 20th day from the date of the sale.
In a separate package, mail a completed Form W-7 with supporting documentation and a photocopy of Form 8288 and 8288-A (do not send any payment) to Internal Revenue Service, Austin Submission Processing Campus, ITIN Operation, PO Box 149342, Austin TX 78714-9342. Make sure you select reason "h" and write "Exception 4" on right side of reason line "h". The Austin IRS campus will fax Form 8288 and Form 8288-A to the Ogden campus.
The Ogden Submission Processing Campus will not date stamp or mail out Form 8288-A, Copy B to the foreign seller, if the seller's TIN is missing. Instead, the Ogden IRS office will mail letter 3794 SC/CG to the seller with instructions to apply for an ITIN. Once the seller receives the ITIN number they are to write it on the letter 3794 SC/CG and mail it back to the Ogden IRS office. The Ogden IRS office will document the ITIN number on Form 8288-A Copy B, date stamp "Copy B mailed" on it, and mail it out to the seller.
If the Ogden IRS office receives a completed Form W-7 application with supporting documentation attached to Form 8288 and 8288-A, then the Ogden IRS office will detach Form W-7 with supporting documentation and mail it to the Austin IRS Campus ITIN Operation along with a photocopy of Form 8288 and 8288-A. Once Austin processes the W-7 application they will edit the ITIN number on Form 8288 or 8288-A and fax it to the Ogden IRS office FIRPTA unit. The Ogden IRS office will document the ITIN number on Form 8288-A Copy B, date stamp "Copy B mailed" on it, and mail it out to the seller.

If a seller does not have a TIN,
If a seller does not have a TIN and an amount withheld under IRC 1445 is due, the seller should complete Form W-7 and attach a copy of Form 8288 and/or Form 8288-A and mail the required documents to Internal Revenue Service, Austin Submission Processing Campus, ITIN Operation, PO Box 149342, Austin TX 78714-9342. The ITIN Operation will assign an ITIN number, edit it on Form 8288-A or list the information on a Form 3210, Document Transmittal and fax it to the Ogden Code and Edit FIRPTA unit. The FIRPTA unit will update the INTLWebApps application, pull Form 8288-A Copy "B" from the pending wall, date stamp Form 8288-A "Copy B Mailed" and mail it to the foreign seller.

3.21.25.11   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

If a seller does not have a TIN,
If the seller sends Form 8288 and Form 8288-A to the IRS for processing but does not list a TIN on the forms and does not attach a Form W-7 ITIN application, the IRS will process the forms, but will not date stamp Form 8288-A "Copy B Mailed" or forward it to the foreign seller. Instead, the IRS will mail Letter 3794 SC/CG or IDRS letter 3794C to the foreign seller, instructing the seller to apply for an ITIN by filing Form W-7. The applicant must include supporting documentation listed in the Form W-7 instructions and must also attach a copy of Letter 3794 SC/CG or 3794C with Form W-7 to be considered under Exception 4. If an ITIN is assigned, the IRS will list the ITIN on Form 8288-A and forward a date stamped copy to the foreign seller.
If the seller attaches a copy of Form W-7 ITIN application to Form 8288 and Form 8288-A, the FIRPTA unit research the ITIN database for the ITIN number. However, if the FIRPTA unit discovers that the IRS rejected Form W-7 because it was incomplete or did not demonstrate a tax reason for applying for an ITIN, the IRS will continue to process Form 8288 and Form 8288-A. The FIRPTA unit will not date stamp Form 8288-A "Copy B Mailed" or forward the form to the foreign seller (if it is the foreign seller whose TIN is missing). Instead, the IRS will mail Letter 3794 SC/CG or 3794C to the foreign seller with instructions to complete and file Form W-7. The applicant must include supporting documentation listed in the Form W-7 instructions and must also attach a copy of Letter 3794 SC/CG or 3794C with Form W-7 to be considered under Exception 4. Make sure you select reason "h" and write "Exception 4" on the right side of reason line "h" on Form W-7.

Note: If you receive a call from a foreigner or their representative inquiring about the ITIN number, instruct them to call 1-800-829-1040 or 1-800-908-9982 (if they are calling from within the U.S.). If the caller is calling from outside of the U.S., or has questions on international issues, then instruct them to call 267-941-1000. However, if the taxpayer says they called those numbers for assistance and received no help, then complete **Form 4442, Inquiry Referral,** and fax the completed form to the ITIN Operations unit at the Austin Submission Processing Campus, when the foreign individual calls you for help in getting their ITIN number because they cannot reach anyone for

\#
\#
\#

3.21.25.12
(01-01-2025)
International Web Applications (INTLWebApps) System

(1)   Foreign Investment in Real Property Tax Act (FIRPTA) and Foreign Partnership information statements (Form 8288-A and Form 8805) are stored on an Enterprise Tier II SUN system known as the "INTLWebApps" application. The INTLWebApps application is not a Master File program and does not interface with IDRS, Master File, or Non-Master File.

(2)   The INTLWebApps application consists of three applications. They are:

- FIRPTA Database
- Project 1446
- Form 8233

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.12**
Any line marked with a #
is for **Official Use Only**

(3) You must request access to each database contained within INTLWebApps that you intend to use. Use the Business Entitlement Access Request System (BEARS) to request access to the required sub-applications (entitlements).

    1.   Login into BEARS and request a new application
    2.   Click on the link titled "Manage My Access"
    3.   In the search box, enter "INTLWEBAPPS" and click the search button
    4.   Select the entitlement you need access to. Click Next

- To access **FIRPTA** to input **Form 8288-A** and **Form 8288-C** search for "PROD USER INTLWEBAPPS-FIRPTA (INTERNATIONAL WEB APPLICATIONS-INTLWEBAPPS)"
- To access **Project 1446** to input **Form 8805** search for "PROD USER INTLWEBAPPS-PROJECT1446 (INTERNATIONAL WEB APPLICATIONS-INTLWEBAPPS)"
- To access **Form 8233**, search for "PROD USER INTLWEBAPPS-FORM 8233 (INTERNATIONAL WEB APPLICATIONS-INTLWEBAPPS)"

    Caution: Only Accounts Management employees may request access to this sub-application.

- To access all three sub-applications with read only access, search for "PROD USER INTLWEBAPPS-READONLY (INTERNATIONAL WEB APPLICATIONS-INTLWEBAPPS)"

    Caution: Read only access is generally reserved for business operating divisions (BODs) outside of Taxpayer Services (e.g., Large Business and International (LB&I), Taxpayer Advocate (TAS), Small Business and Self Employment (SBSE)) or other users who only need to see the information in the database and are not allowed to edit Form 8288-A and Form 8805 records.

    5.   Include your Post of Duty (POD) and organization's name in the "Comments" field.

    Example: If you're a Tax Examiner at the Ogden Service Center, you would enter "Ogden Submission Processing."

    Caution: If the" Comments" field does not include the information above, your request may be denied.

    6.   Click the Submit button.

(4) After submitting a BEARS request, all users must complete the EUP portal self-registration process by visiting *https://eup.eps.irs.gov/EUP/welcome* and clicking on the "Register for EUP" access link.

(5) The user will access INTLWebApps via the internet by visiting *https://intlwebapps.web.irs.gov/INTLWebApps*

(6) Please refer to Job Aid Foreign Investment Real Property Tax Act (FIRPTA) NSA Data Base 19801-001 for guidance on entering Form 8288-A, 8288-C and Form 8805 data, **or** when performing credit verifications.

(7) The information captured in the FIRPTA Database is used to:

- Support compliance functions

3.21.25.12   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

- Record and verify Form 8288-A and Form 8805 credits claimed on Form 1040-NR, Form 8804, Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, and Form 990-T, Exempt Organization Business Income Tax Return returns
- Record Form 8288-C to capture taxpayer data related to new regulations

(8) Logging into the FIRPTA database will give you the option to:

- Input a new Forms 8288-A (IRMF) or 8288-C
- Search Forms 8288-A or 8288-C
- Edit Form 8288-A or 8288-C
- Delete duplicate Form 8288-A and 8288-C
- Input Quicknotes and issues letters

> *Note:* Selecting the Form 8288 Quicknotes option will allow you to select the Contact (employee contact information), Letter 3296 (Mail out Form 8288-A, Copy B), Letter 3302 (FIRPTA Checklist), and Letter 3794 (No TIN 8288-A) options. You must first select Contact to verify that your employee contact information, which will be printed on all your letters is present in the "Contact Information" table. If not, then you must add, and save it. Once the letter is composed, click the Print Button. Click Open on the next menu and verify that the letter is correct before saving and printing it. When drafting a letter from the INTLWebApps FIRPTA Quick Notes Selection Menu format the foreign address using the following examples. See Document 7475 Section 5, page 32.

> *Caution:* Do not use or write the in care of name in the address or additional address line. In addition, if the taxpayer writes, England, Great Britain, Scotland or Wales as their country, always use United Kingdom as the country.

(9) Logging into the Project 1446 database will give you the option to:

- Input a new Form 8805
- Search Form 8805
- Edit Form 8805

3.21.25.13 (01-01-2015) **Attachments**	(1)	Refer to IRM 3.21.15, International Returns and Document Analysis - Foreign Partnership Withholding, and IRM 3.21.261, International Returns and Documents Analysis - Foreign Investment in Real Property Tax Act (FIRPTA) for instructions related to any attachments. The title of the subsection is "Routing Guide for Attachments."
3.21.25.14 (01-01-2020) **BBTS Routing of FIRPTA Documents**	(1)	Prior to Integrated Submission and Remittance Processing (ISRP) the Batch Block Tracking System (BBTS) routing should be setup. The Batch work is forwarded to the FIRPTA unit. The FIRPTA unit will:

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.14**
Any line marked with a #
is for **Official Use Only**

FIRPTA Form 8288 Program 11330	Route 17 (Non- Remit)	Route 18 (W/ Remit)
	180 - Batching	170 - Manual Deposit
	210 - Code and Edit	150 - Deposit
	190 - Numbering	210 - Code and Edit
	300 - BBTS/8288-A	300 - BBTS/8288-A
	230 - ISRP	230 - ISRP
	610 - SYSTOPNS	610 - SYSTOPNS

1. Stamp the incoming Batch work (Form 2345, Batch Transmittal) with the "FIRPTA" stamp.
2. Assign the Batch work to a FIRPTA tax examiner who will process and populate the Form 8288-A FIRPTA Database with each foreign seller's Copy A information, which will be used at a later date to perform the International Credit Verifications using Form 13698, International Credit(s) Verification Slip.

    Example: Form 1120-F, Form 8804, or Form 1040-NR Estate or Trust with a Form 8288-A needs to be credit verified.

3. Stamp and mail "Copy B of Form 8288-A" to the foreign seller with IDRS Letter 3296C.

    Reminder: Research IDRS to verify the payment was made. Do not send Form 8288-A Copy B if the payment has not been made.

Note: To prevent disclosure of Personally Identifiable Information (PII), the **Withholding Agent's SSN must be redacted** prior to mailing. No redaction of EIN is required.

4. Stamp Form 8288 with the FIRPTA date stamp to show that they have processed Copy A of Form 8288-A to the FIRPTA Database.
5. Release the Batch work (Form 8288 and Copy A of Form 8288-A) to the ISRP clerical function for pipeline processing.

3.21.25.15
(01-01-2025)
Checking Form 8288-A
for Completeness

(1) Every Form 8288 must have one set (Copy A and B) of Form 8288-A attached to it for each number of Form 8288-A listed on Line 5 of Form 8288. (Line 4 for prior years.)

Example: If Line 5 of Form 8288 displays a total number of "3" Forms 8288-A submitted with Form 8288, then there must be three sets of Copy A's and B's for each foreign seller. If only three copies (either A or B) are attached (No sets) you must photocopy each Form 8288-A to complete three sets.

(2) When calling the taxpayer or authorized representative, and before disclosing any tax information, follow IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Before leaving any messages on a taxpayer's answering machine, review IRM 10.5.1.6.7.2, Answering Machine or Voicemail and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

3.21.25.15   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

(3) If more than one seller is listed on a Form 8288-A, correspond for the required information using Correspondence Action Sheet (CAS) Letter 3104C. However, when a phone number is present, call the taxpayer and have them FAX the information to you. If the telephone number is an international number do not call but correspond. If no response is received, and you are able to complete it with the information available, photocopy a set of Forms 8288-A for each additional taxpayer, edit the name of each seller listed by crossing out the additional sellers, and dividing the amount realized and withholding tax equally between the number of sellers. If there is no reason to believe the mailing address is different, use the same address. The result will be a set of Form 8288-A for each taxpayer. See IRM 3.21.25.15.3.

(4) If Form 8288-A is not completely filled out, then correspond for the required information using Correspondence Action Sheet (CAS) Letter 3104C. However, when a phone number is present, call the taxpayer and have them FAX the information to you. If the telephone number is an international number do not call but correspond. If no response is received, then review Form 8288 attachments for the information and dummy it onto Form 8288-A. If unable to locate the information, process as is by following the steps in paragraphs 1 through 13.

Caution: Do not mail out Form 8288-A, Copy B if the form is incomplete or incorrect. Follow Classified Waste procedures to dispose of Form 8288-A (copy B).

Reminder: Research IDRS to verify the payment was made. Do not send Form 8288-A Copy B if the payment has not been made..

Note: To prevent disclosure of Personally Identifiable Information (PII), the **Withholding Agent's SSN must be redacted** prior to mailing. No redaction of EIN is required.

Reminder: If Form(s) 8288-A is not or are not attached to Form 8288, you must still create a record for each Form 8288-A in the Form 8288-A IRMF FIRPTA Database by using the information off Form 8288 (prior to releasing the batch work to ISRP). ERS/REJ will coordinate with Code and Edit once they receive the 8288-A from the taxpayer to update the Form 8288-A record. See IRM 3.21.25.15.2 and IRM 3.21.25.15.2.1.

1. Form 8288 DLN.
2. Date of Transfer (DOT) (See IRM 3.21.261.19.9 (9), The Date of Withholding Certificate - Line 4, for more instructions for when the DOT is missing).

   Exception: The DOT is required when **corresponding**. Therefore, if Form 8288 is no longer accessible, and the Form 8288-A has no DOT, research IDRS to see where the money posted. If located, then use the YYYYMM of the payment and the first day of the month to complete the DOT. Use this date on your correspondence. If unable to locate the money, use the first day of the previous month as the DOT for the correspondence letter.

3. Press to check the tax paid button if the FIRPTA W/H tax was paid. If the tax was not paid, do not check it, and do not mail Form 8288-A (copy B)

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.15**
Any line marked with a #
is for **Official Use Only**

to the seller. Instead, leave Form 8288-A (copy A) attached to Form 8288 and classify waste Form 8288-A (copy B) per local procedures.

4. Enter the amount realized shown on Line 6 Part I, Line 10 Part II or Line 13 Part III from Form 8288.

    Note: Form 8288 uses the phrase "Amount subject to withholding."

    Note: For prior years enter the amount realized shown on lines 5a or 5b Part I or lines 5a or 5b Part II Form 8288.

5. Depress the proper W/H Agent TIN Type button.
6. Enter the W/H Agents Taxpayer Identifying Number (TIN).
7. Enter the W/H Agents name shown on Line 1 of Form 8288.
8. Enter the Real Property Description (RPD) shown on Line 2 of Form 8288.
9. Enter the two-digit RPD state code.   #

11. **Skip** the Copy B Mailed field.
12. Enter **"Unknown"** for the foreign seller's name, if missing.
13. Enter **"Missing"** in the address line, if missing.

(5) **Loose Forms 8288-A with green check mark edited on the top right margin of Form 8288-A:** Some taxpayers may send FIRPTA payments to deposit activity areas without a Form 8288. It's possible the Form 8288-A is a response to our correspondence requesting the missing form. Attach the Form 8288-A to its parent Form 8288, if found. If not found, transship the loose Form 8288-A to OAMC BMF international unit.

(6) **Loose Forms 8288-A:** AUSPC ITIN function will at times transship to OSPC copies of Form 8288-A with the assigned ITIN number written in red ink. Research the Form 8288-A on the pending wall to see if there is a Form 8288-A awaiting to be mailed. If so, follow the IRM procedures in IRM 3.21.25.15.2. If not, then draft FIRPTA Quick Note 3302 SC/CG (addressed to withholding agent) and select checklist item, "Other" Write the following narrative in the open paragraph field: "We are returning the attached loose Form 8288-A. Please complete Form 8288 and/or Form 8288-A (Copy A and B) and attach the withholding payment to it and mail it to the Internal Revenue Service, Ogden, UT 84201."

3.21.25.15.1
(01-01-2025)
Reviewing Form 8288-A

(1) When Forms 8288 and 8288-A batch work is received for processing you must:

a. Review Form 8288-A for the foreign persons TIN, name and address.
b. Make sure you received both Copy A and B of Form 8288-A for each foreign seller.
c. Edit the real property description if missing.
d. The amounts on Form 8288-A, lines 3 and 4 (lines 2 and 3 for prior years) must balance with the amount withheld and amount realized on Form 8288. If they do not balance, search all attachments and edit correct information if found. If not found, correspond for an explanation using CAS 3104C. If no reply is received, continue to process return as is, and enter the Form 8288-A information into the Database as it appears on the Form 8288-A.

    Caution: Do not mail out Form 8288-A, Copy B if the form is incomplete or incorrect.

3.21.25.15.1   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

IF	THEN
Either one of Copy A or B of Form 8288-A are not attached,	See IRM 3.21.25.15(1) for instructions.
Multiple foreign sellers are listed on Form 8288-A,	See IRM 3.21.25.15(2) and IRM 3.21.25.15.3 for instructions.
No Form 8288-A is attached, but it is obvious that it was attached (e.g., detached by ITIN) and there is supporting documentation to (e.g., settlement statement, taxpayer correspondence) support this fact,	Prepare a dummy Form 8288-A using the PDF fillable form for however many Forms 8288-A are listed on Line 5 of Form 8288. (Line 4 for Prior year.) Print out the completed forms and attach it to the return. Continue processing. ***Note:*** Do not dummy a Form 8288-A when the Name, TIN, and mailing address of the foreign seller is not present in the supporting documentation. Instead correspond for Forms 8288-A with Letter 3104C. See IRM 3.21.25.15 (4).
The foreign seller on Form 8288-A has no TIN, Or, Multiple foreign sellers, but only one does not have a TIN number,	Continue to process Form 8288-A, but do not stamp "Copy B Mailed" or mail the Form 8288-A to the foreign seller. **However, place Copy B of Form 8288-A in a folder marked "Copy B 8288-A No TIN." Place it on the pending wall. Send out IDRS Letter 3794C or Select Quicknote menu selection 14 to mail Letter 3794 (SC/CG) to the foreign seller. Also, annotate on the reverse side of Form 8288-A Copy B, the date Letter 3794 was mailed. Keep for 12 months.**

Reminder: If the foreign person or entity provided an alternate mailing address on Form 8288-A (lower right corner box), then mail Form 8288-A Copy B to the foreign person or entity using the alternate mailing address.

(2) Purge all "Form 8288-A Copy B" with a Letter 3794 date of 12 months and older from the pending wall and follow Classified Waste procedures. Update the 8288-A FIRPTA database "Remarks" field with "No TIN-Copy B destroyed". Complete this process at the end of each month.

(3) **Buyer and Seller are the same on Form 8288 and Form 8288-A:**

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.15.1**
Any line marked with a #
is for **Official Use Only**

a. Research all attached documents and edit the correct information. Correspond or call the taxpayer only after researching all attached documents and the correct information was not found. Prepare CAS Letter 3104C and request corrected returns with the correct Name, Address and TIN numbers for both parties.

  Reminder: Make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information. Follow IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Before leaving any messages on a taxpayer's answering machine, review IRM 10.5.1.6.7.2, Answering Machine or Voicemail and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

b. Enter Form 8288-A into the INTLWebApps application. Use the provided taxpayer information as the W/H Agent information to record the Form 8288-A in the database. However, enter **"Unknown"** for the seller

    for the address line.   #

c. Edit CCC "U" on Form 8288 (follow procedures in IRM 3.21.261.17.(3), Computer Condition Codes (CCC) - Form 8288.

d. Leave Form 8288-A, Copy A attached to Form 8288. In the remarks enter "Unknown address Copy B destroyed." Classified Waste Copy B.

(4) **Buyer/Withholding Agent on Form 8288-A and Form 8288 are not the same:** Take the following steps:

Reminder: The actual buyer should be someone other than a Title, Escrow, or Abstract company, or an Attorney, CPA or PA. If unsure, refer to above paragraph (3) for instructions. Escrow companies and real estate attorneys sometimes incorrectly complete Forms 8288 and Forms 8288-A listing themselves as the buyers when handling multiple real estate transactions involving foreign sellers subject to FIRPTA withholding. This results in the creation of only one MFT 17 account since only one can be created under a TIN/EIN. When multiple Forms 8288 and Forms 8288-A are filed by the same escrow company for different real estate transfers, only one TC 150 is created for the first Form 8288 filed, and any subsequent FIRPTA forms filed after the first real estate transfer is recorded as a TC 290. There is only one transfer date recorded on the MFT 17 account for the first Form 8288 filed. This creates a problem for the escrow company as it may receive penalty notices for deposits the IRS thinks are late since they are being made after the only transfer date shown on the MFT 17 account. Additionally, if the escrow company does not file any Forms 8288 and Forms 8288-A, the foreign seller may find it difficult to locate the FIRPTA income tax withheld since it is recorded in the escrow company's MFT 17 account and not the MFT 17 account of the real buyer.

a. Use the actual buyer's information from Form 8288 or Form 8288-A, as the withholding agent to report on Line 1 of Form 8288, or prepare a new Form 8288-A with the actual buyer's information edited in the withholding agents block of Form 8288-A.

3.21.25.15.1   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Note: To prevent disclosure of Personally Identifiable Information (PII), the **Withholding Agent's SSN must be redacted** prior to mailing. No redaction of EIN is required.

b.   Enter the data from the newly prepared Form 8288-A into the Form 8288-A Database.

c.   Draft Letter 3296 (SC/CG) or Letter 3296C. In addition, date stamp the 8288-A Copy B and mail it out to the foreign seller with the letter.

Note: If **an alternate** mailing address appears on Form 8288-A, below box 6, then mail Form 8288-A Copy B to the foreigner at the mailing address listed in the box. **Also, document the alternate mailing address in the "Remarks"** area of the 8288-A database.

Reminder: **If the Form 8288-A doesn't have a TIN then don't date stamp or mail the Form 8288-A "Copy B" to the foreign seller.**

Reminder: Research IDRS to verify the payment was made. Do not send Form 8288-A Copy B if the payment has not been made.

(5)   If Letter 3794 or Letter 3296 is returned undeliverable, research IDRS and the FIRPTA Database for a better address. If found, send out a new Letter 3794 or Letter 3296 to the foreign person at the new address. In addition, update the Database with the new address. **For Letter 3794 only:** Pull Form 8288-A Copy B from the wall and on the reverse side document the new mailing date of Letter 3794. Lastly, place the Form 8288-A Copy B back on the wall.

Note: If you are unable to locate a better address, pull the Form 8288-A Copy B from the pending wall and update the Form 8288-A record in the Database with the remarks **"Letter 3794 or 3296 undeliverable."** After this is done, Classified Waste the documents (Letter 3794 or 3296 and Form 8288-A Copy B).

3.21.25.15.2 (01-01-2024) **Processing Form 8288-A**	(1) Every Form 8288-A must be entered into the 8288-A (IRMF) Database. Use the 8288 DLN on the header screen part of the 8288-A (IRMF) screen. See IRM 3.21.25.15 (4) for more instructions.

Example: If three sellers are listed on the Form 8288-A, then there needs to be three sets of Form 8288-A attached to Form 8288. Enter all three Forms 8288-A into the Database (1 for each seller) with the same Form 8288 DLN.

Caution: Do not enter duplicate Form 8288-A records in the 8288-A IRMF database. If you have a photocopy of Form 8288, and the signature is not an original signature (photocopied), then query the Form 8288-A database for a prior recorded Form 8288-A record. If you locate the Form 8288-A record, then do not enter a duplicate Form 8288-A into the database. Prepare a Form 4227 to send the duplicate Form 8288-A to files for association with the original DLN. Otherwise, continue normal processing.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.15.2**
Any line marked with a #
is for **Official Use Only**

(2)   Access the FIRPTA database and select **"New Form 8288-A"** to begin entering Form 8288-A. A "blank" screen ready for input will appear. After the record is input, click the **"Save"** button. A New Form 8288-A Record Added screen will appear.

(3)   Every Form 8288-A record that is input to the FIRPTA Database will be assigned an **Input Date Record #**. This is confirmation that the record has been saved. The confirmation number will appear in the following format, **YYYY-MM-DD-NNNN**.

- "YYYY" is the year of entry
- "MM" is the month of entry
- "DD" is the day of the month entered
- "NNNN" is the ascending sequence number assigned for the specific date of entry

Example: The first Form 8288-A record saved on January 4, 2025, will be assigned input date record # **2025-01-04-0001**. If only 137 Form 8288-A records are entered and saved on January 4, 2025, then the last saved record will be assigned input date record # **2025-01-04-0137**.

(4)   To add another Form 8288-A record with the same buyer information, select the New with Repeat button. To enter a different Form 8288- A, select the Next New button. The computer will automatically enter the current date, and your login information in the "Remarks" area of the screen.

3.21.25.15.2.1
(01-03-2023)
Correcting/Updating existing Form 8288-A records (Multiple sellers)

(1)   At times Form 8288 may be filed with one Form 8288-A listing one seller rather than multiple sellers. Subsequently, the buyer/seller or their agent contacts the IRS and says the property was owned by multiple sellers. Instruct the buyer/seller to mail or fax corrected Forms 8288-A along with the original Forms 8288-A and a cover letter explaining the situation.

Note: When contacted by a representative, be sure to verify the POA before releasing any account information. See IRM 3.21.25.7

(2)   An Amended/Corrected Form 8288 is not required.

(3)   The buyer/seller or their agent must provide us with originally sent Form 8288-A Copy B, the name, address and TIN of the other multiple sellers.

(4)   The buyer/seller or their agent must also provide a copy of a settlement statement or another form of documentation showing all sellers to substantiate the change.

(5)   Research IDRS and the FIRPTA Database to make sure the seller has not filed an income tax return (e.g., 1120-F, 1040-NR) to claim the money.

    a.   Update the original Form 8288-A record on file to reflect the correct money amount divided evenly (or by designated percentage if documented in the letter) amongst the other sellers.
    b.   Create a new Form 8288-A record for the other sellers not previously documented in the Database.
    c.   If not provided, create a new Form 8288-A Copy B statement for the other sellers for mailing.
    d.   Photocopy a set of the new Forms 8288-A and attach it to the taxpayer's correspondence.

3.21.25.15.2.1   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

    e.   Stamp **Copy B mailed** on the newly prepared Forms 8288-A and mail them out to the sellers with IDRS or Database letter 3296.

        Note: If **an alternate** mailing address appears on Form 8288-A, below box 6, then mail Form 8288-A Copy B to the foreigner at the mailing address listed in the box. **Also, document the alternate mailing address in the "Remarks"** area of the 8288-A database.

    f.   Associate the taxpayer's correspondence along with the new sets of Forms 8288-A to the original Form 8288 return.

        Note: Be sure to note all actions in the **"Remarks"** area.

        Caution: The Withholding Type field was added to the INTLWebApps system on December 9, 2022. This is a required field, and the record cannot be saved unless a selection is made from the drop down menu. The two options are "1445" and "1446(f)." Select the type of withholding that is checked on box 5 of Form 8288-A on current year forms. On prior year forms, select "1445" if the Form 8288-A you're verifying is for FIRPTA withholding tax. Select "1446(f)" if you're verifying a return that includes the statement "Section 1446(f)(1) withholding" (or something similar) at the top of both Form 8288-A or in the remarks of Form 8288-A record.

(6)   To prevent disclosure of Personally Identifiable Information (PII), the **Withholding Agent's SSN must be redacted** prior to mailing. No redaction of EIN is required.

3.21.25.15.2.2
(01-03-2023)
Deleting/Correcting/ Updating existing Form 8288-A records (Multiple Sellers to One Seller)

(1)   At times a USRPI may be owned by one spouse (deed in their name) but the buyer submits Form 8288-A Copy A and B dividing the amounts in half. Subsequently, the seller contacts the IRS and says that the property was owned by the one spouse. Instruct the seller to mail or fax back both Forms 8288-A (both spouses) along with a cover letter explaining the situation.

(2)   An Amended/Corrected Form 8288 is not required.

(3)   Code and Edit will first research to make sure the taxpayer has not filed an income tax return to claim the money, then:

    a.   Edit the original Form 8288-A record for the one spouse to reflect the correct (full) money amount designated to the one spouse.
    b.   Update the one spouse Form 8288-A record with the correct amounts in the Database and explain it in the remarks area.
    c.   If not provided, create a new Form 8288-A Copy B statement for the one seller for mailing.
    d.   Delete the secondary spouse Form 8288-A record.
    e.   Stamp **Copy B mailed** on the newly prepared Form 8288-A and mail it out to the one seller with IDRS or Database letter 3296.

        Note: If **an alternate** mailing address appears on Form 8288-A, below box 6, then mail Form 8288-A Copy B to the foreigner at the mailing address listed in the box. **Also, document the alternate mailing address in the "Remarks"** area of the 8288-A database.

    f.   Associate the taxpayer's correspondence along with the new sets of Forms 8288-A to the original Form 8288 return.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.15.2.2**
Any line marked with a #
is for **Official Use Only**

Caution: The Withholding Type field was added to the INTLWebApps system on December 9, 2022. This is a required field, and the record cannot be saved unless a selection is made from the drop down menu. The two options are "1445" and "1446(f)". Select the type of withholding that is checked on box 5 of Form 8288-A on current year forms. On prior year forms, select "1445" if the Form 8288-A you're verifying is for FIRPTA withholding tax. Select "1446(f)" if you're verifying a return that includes the statement "Section 1446(f)(1) withholding" (or something similar) at the top of both Form 8288-A or in the remarks of Form 8288-A record.

3.21.25.15.3
(01-01-2025)
Editing Form 8288-A for Mailout

(1)   Take the following steps when more than one seller (person subject to withholding) is listed on Form 8288-A:

   a.   Photocopy (sets) Form 8288-A for each additional taxpayer. If a husband and wife are listed on Form 8288-A, then make sure you have four copies (two sets of Copy A and B) of Form 8288-A for each spouse.
   b.   Edit each set of Form 8288-A with one foreign person's name by **lining through in red ink** the other foreign person's name, incorrect amount of federal income tax withheld (FITW), and the amount realized. If not present, edit the correct name and amounts above or to the left of the lined through entry. See IRM 3.21.25.10 (6). Line through F/K/A and A/K/A names.
   c.   Divide the Federal Income Tax Withheld (FITW) amount by the number of sellers listed on Form 8288-A (e.g., Husband and Wife FITW is $50,000 ÷ 2 = $25,000), and write the result in Box 4 of the Copy A and B of Form 8288-A (Box 2 for prior years).
   d.   Divide the Amount Realized by the number of sellers listed on Form 8288-A (e.g., Husband and Wife FITW is $500,000 ÷2 = $250,000), and write the result in Box 3 of the Copy A and B of Form 8288-A

   Caution: Always record the "Amount Realized" in the INTLWebApps 8288-A record screen when entries are present on both Lines 3 and 4 of the 8288-A. Record the "Gain Recognized by Foreign Corporation." in the "Gain Recognized by Foreign Corporation" field.

(2)   Repeat Steps 3 and 4 above for each additional seller listed but cross out the second or additional name and ITIN so that you can have two sets.

(3)   No special editing is required if Form 8288-A lists only one foreign person or entity in the "Name of person subject to withholding" box.

Note: If 50 or more Forms 8288-A are attached to Form 8288, detach Form 8288-A Copy "B" and release batch on BBTS to the next function to not delay batch processing cycle. Continue to input Form 8288-A, Copy "B" to the INTLWebApps application. Once all Forms 8288-A, Copy B have been recorded, stamped Copy "B" mailed on Form 8288-A Copy "B", mail it out with Letter 3296.

(4)   If the Date of Transfer (DOT) is missing, edit the DOT from Box 3 Form 8288 to Box 1 of Form 8288-A.

3.21.25.15.3   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

(5) If Form 8288 and Form 8288-A show different dates of transfers, then line through the DOT on Form 8288-A and edit the DOT from Form 8288 to Box 1 (above it) of Form 8288-A.

(6) If the seller's country code box on Form 8288-A is blank, then edit the country code in the box. If the country code cannot be determined, leave it blank.

(7) If a withholding certificate is attached, DO NOT edit the withholding certificate letter date as the new DOT. This practice is no longer necessary.

Reminder: When Letter 3312 is attached, edit the date of the payment as the new Date of Transfer. Do not edit a reduced withholding or bypass indicator. See IRM 3.21.261.19.9, The Date of Withholding Certificate - Line 4, for more information.

3.21.25.15.4 (01-01-2015) **Entering Form 8288-A to the INTLWebApps Application**	(1) The Form 8288-A screen is divided into three sections. They are: • Form 8288 Information • Form 8288-A Information • Credit Verification

3.21.25.15.4.1
(01-01-2025)
Form 8288-A (IRMF) Screen Section - Form 8288 Information

(1) **DLN**: This is a 14-position field that must be entered. The DLN must begin with **60140** (BMF OSPC) or **09641** (NMF KCSPC or Non-Filer). The valid characters are numeric 0-9.

Reminder: The Form 8288-A shares the same DLN with its Form 8288, so both DLNs must match.

Caution: **Form 8288 NON-FILER:** See IRM 3.21.25.17.2.

(2) **Transfer Date**: This field must be present. Enter the date in **MMDDYYYY** format from Line 3 Form 8288 or Line 1 of Form 8288-A. See IRM 3.21.261.19.8, Date of Transfer (DOT) - Line 3, for more instructions.

(3) **Withholding Certificate Date**: This field must be present when a withholding certificate is attached. Enter the date in **MMDDYYYY** format from Line 4 Form 8288 See IRM 3.21.261.19.9, The Date of Withholding Certificate - Line 4, for more information.

(4) **Total Tax Paid**: This checkbox may or may not be checked. Press and check the box if the tax is paid with the return.

Note: A **"green rocker or check mark"** will appear (See IRM 3.8.45.7.33 (2), Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests and Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (Processed at OSPC only)). on the top right margin of Form 8288 to show tax payment was received.

Reminder: Research IDRS for posting of the payment if no green rocker amount appears on the top right margin of Form 8288. If payment is found in IDRS, then press and check the "Tax Paid" button. Do not send Form 8288-A Copy B if a payment was not made.

(5)   **Total Amount Realized**: This is a 16-position money field that may or may not be present. The valid characters are numeric 0-9. Enter the amount realized from Line 6 Part I, Line 10 Part II, or Line 13 Part III from Form 8288. If not found, research attached documents.

Note: Form 8288 uses the phrase "Amount subject to withholding."

Note: For prior year returns, enter amount realized from Line 5a or 5b Part I, or Line 5a, 5b or 5c Part II of the Form 8288.

(6)   **W/H Agent Tin Type**: This field must have an entry. Select the withholding agent TIN type is an SSN (xxx-xx-xxxx) or EIN (xx-xxxxxxx).

(7)   **W/H Agent TIN**: This is a nine-position field that must be present. The valid characters are numeric 0-9. Enter the TIN appearing on Line 1b Form 8288.

(8)   **W/H Agent Name**: This is a 35-position field that must be present. The valid characters are alpha (a-z), numeric (0-9), slash (/), ampersand (&), hyphen (-), comma (,), and (space). Enter the name on Form 8288 Line 1a.

- Do not include personal titles such as Miss, Ms, Mrs, Mr, or Dr etc.
- Do not include descriptions of the company (e.g., a Florida Limited Liability Company).

(9)   **Real Property Description (RPD)**: This is a 70-position field that must be present. The valid characters are alpha (a-z), numeric (0-9), slash (/), ampersand (&), hyphen (-), comma (,), and (space). Enter the property description (in abbreviated format **if necessary**) that appears on Line 2 Form 8288 or Box 8 Form 8288-A (Box 5 for prior years). Preferably in street address format, if available.

Example: A property description can be:
- Vacant land
- A street address format appears as **1234 Rosebud Avenue Apt C3**:
- 10 percent Interest in Partnership - enter "10 percent interest in partnership"
- Lot 232
- Time share week 18-20, circle out 18-20 and edit and underline 18 19 20 so ISRP can transcribe "Timeshare 18 19 20."

Note: For IRC 1446(f) prior year returns (before January 1, 2023): If a statement such as "Section 1446(f)(1) withholding" or similar is written at the top of either a Form 8288 or the relevant Form 8288-A, select the "Section 1446(f)" option from the Withholding Type field under the Form 8288-A information in the INTLWebApps system.

Note: Do not use the following characters when entering the "Real Property Description": pound (#), comma (,), percent (%), ampersand (&), at (@), period (.). Please refer to the attached table for correct abbreviations. **Do not deviate from these instructions.** Also note that this field will be used to cross reference the 8288-B Database for exact matches to the data reflected in the "Real Property Description" field.

3.21.25.15.4.1   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Word	Abbreviation
Air Force Base	AFB
Apartment	APT
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Circle	CIR
Court	CT
Drive	DR
East	E
Fort	FT
General Delivery	GEN DEL
Heights	HTS
Highway	HWY
Island	IS
Junction	JCT
Lane	LN
Lodge	LDG
Northeast or NE	NE
Northwest or NW	NW
One-fourth One-quarter	1/4th
Northwest or NW	NW
Parkway	PKWY
Place	PL
Post Office Box, or PO Box	PO BOX
Road	RD
RD, Rural Delivery, RFD, RR, Rural Route	RR
South	S
Southeast	SE
Southwest	SW
Square	SQ
Street	ST
Suite	STE

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

3.21.25.15.4.1

Word	Abbreviation
Terrace	TER
West	W

(10) **RPD State Code:** This is a two-position field that must be present. The valid characters are alpha (a-z). Enter the state code of the property description from Line 2, of Form 8288.

Note: If the RPD State Code is not present on any of the attached documents, then enter **"XX"** in the RPD State Code field.

Exception: If Box 5b of Form 8288-A is checked or the Form 8288 or Form 8288-A shows the return is reporting Section 1446(f)(1) withholding, enter ″NA″ in the RPD State Code field.

(11) IRS Chief Counsel Advisory (CCA) 201028040 dated 20100615 was issued on July 16, 2010. This CCA says that the IRS can verify a FIRPTA credit for the seller even though Form 8288 and 8288-A have not been filed and paid, if the seller can provide supporting documentation (e.g., Settlement Statement) showing the FIRPTA withholding tax.

(12) Regulations section 1.1446(f)-2(e)(3) provides that if a stamped copy of Form 8288-A has not been provided to the transferor by the IRS, the transferor may establish the amount of tax withheld by the transferee by attaching to its return substantial evidence of the amount. The transferor must attach a statement that includes all of the information required on Form 8288-A to their return.

(13) If Form 8288-A is already present in the Database (an exact record), then prepare a Form 4227 to send the duplicate Form 8288-A to files for association with the original DLN.

3.21.25.15.4.2
(01-01-2025)
**Form 8288-A (IRMF)
Screen Section - Form
8288-A Information**

(1) **Seller TIN Type**: Select if the type of entity is an **Individual** SSN/ITIN (xxx-xx-xxxx) or a business "Corporation" EIN (xx-xxxxxxx).

(2) **Withholding Type:** This is a required field, and the record cannot be saved unless a selection is made from the drop down menu. Select the type of withholding that is checked on box 5 of Form 8288-A.

- 1445
- 1446(f)

Note: If there is no entry on Form 8288-A box 5, select "1445" if Form 8288-A is for FIRPTA withholding tax (Part I or Part II of Form 8288 is filled out). Select "1446(f)" if Form 8288 Part III is filled out. On prior year returns these will include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of both Form 8288 and Form 8288-A.

(3) **Foreign Seller TIN**: This is a nine-position field that may or may not be present. The valid characters are numeric 0-9. It can be an SSN/ITIN (xxx-xx-xxxx) or EIN (xx-xxxxxxx). Hyphens will auto generate once you proceed to the next field. The foreign persons identifying number (TIN) can be found to the left of Box 3, on Form 8288-A, Identification. See IRM 3.21.25.15 (4)

3.21.25.15.4.2   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Caution: If the TIN is a Canadian Social Insurance Number (XXX-XXX-XXX) do not enter it in the database, instead treat this as if no TIN is present, and circle the Canadian TIN.

Reminder: **Do not forget to send out IDRS Letter 3794C or FIRPTA Quick Note Letter 3794 SC/CG, to the foreign seller asking to fill out Form W-7 and provide us with an ITIN number.**

(4)   **Copy B Mailed Date**: This field may or may not be present. Enter the date stamped on Form 8288-A, Copy B in **MMDDYYYY** format. **Mail the stamped Form 8288-A, Copy B to the foreign seller with IDRS Letter 3296C, or FIRPTA Quick Note Letter 3296 SC/CG.**

Note: If a mailing address appears on Form 8288-A, (Mailing address of person subject to withholding if different), then mail the Form 8288-A Copy B to the foreigner at the mailing address listed in the box and document it in the remarks area.

Reminder: Leave this field blank, and DO NOT mail out Form 8288-A, Copy B when the Foreign Seller TIN field is blank.

(5)   **Letter Date**: This is a date field that must be entered. Enter the date that will be on the FIRPTA Quick Note Letter 3296 SC/CG in **MMDDYYYY** format.

(6)   **Corp/Foreign Seller Last Name**: This is a 30-position field that must be present. The valid characters are alpha (a-z), numeric (0-9), slash (/), ampersand (&), hyphen (-), and (space). Enter the last name of the foreign seller or, the Corporate name, as it appears on Form 8288-A. The Corp/Foreign Seller Last Name can be found to the left of Box 5, on Form 8288-A. Do not include descriptions of the company (e.g., a Florida Limited Liability Company).

Note: When the Corporation "Seller TIN Type" selected, then this will be the only name field enabled for entry.

(7)   **Foreign Seller First Name**: This is a 30-position field that must be present when the Individual "Seller TIN Type" checkbox is selected. The valid characters are alpha (a-z), slash (/), ampersand (&), hyphen (-), comma (,), and (space). Enter the first name of the foreign seller as it appears on Form 8288-A. The Foreign Seller First Name can be found to the left of Box 5, on Form 8288-A. Do not include personal titles such as Miss, Ms, Mrs, Mr, or Dr.

Note: This field can only be entered when the Individual Seller Tin Type is selected, and only one name can be input per each Form 8288-A.

(8)   **Address Line 1**: This is a 40-position field that must be present. The valid characters are alpha (a-z), numeric (0-9), slash (/), ampersand (&), hyphen (-), comma (,), and (space). The address line can be found to the left of Box 5 and 7, on Form 8288-A (Box 6 for prior years). The first address field can be for either the "in care of addressee" or the regular mailing address of the foreign person. Use Address Line 2 if more space is needed for the street address.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.15.4.2**
Any line marked with a #
is for **Official Use Only**

Reminder: Input the address as it appears on Form 8288-A using valid characters only. Refer to Foreign Address Job Aid (2324-002) for country specific formatting instructions.

(9) **Address Line 2**: This is a 40-position field that may or may not be present. The valid characters are alpha (a-z), numeric (0-9), slash (/), ampersand (&), hyphen (-), and (space). This address line may be use to continue the street address, or it can be used to document the foreign city, province, and postal code of foreign addresses.

Reminder: Input the address as it appears on Form 8288-A using valid characters only. Refer to Foreign Address Job Aid (2324-002) for country specific formatting instructions.

(10) **Address Line 3**: This is a 40-position field that may or may not be present. The valid characters are alpha (a-z), numeric (0-9), slash (/), ampersand (&), hyphen (-), and (space). This address line can be used to document the foreign city, and postal code of foreign addresses if there was not enough room in Lines 1 or 2.

Reminder: Input the address as it appears on Form 8288-A using valid characters only. Refer to Foreign Address Job Aid (2324-002) for country specific formatting instructions.

(11) **City**: This is a 15-position field that may or may not be present. The valid characters are alpha (a-z), ampersand (&), hyphen (-), or (space). The City name can be found to the left of Box 7 Form 8288-A. Enter the correct City name for Domestic addresses.

(12) **State Code**: This is a two-position field that may or may not be present. The valid Characters are alpha (a-z). The State name can be found to the left of Box 7, on Form 8288-A. Enter the proper two-digit state code. See Document 7475 for the State Code Chart. **However,** if the address is a foreign address leave this field blank.

(13) **Province**: This field has been removed temporarily and does not currently appear on the Form 8288-A input screen. Please see IRM 3.21.25.15.4.2(7) for instructions on where to include the province on international addresses.

(14) **Country Code**: This is a two-position field that may or may not be present. The valid Characters are alpha (a-z). The Country name can be found to the left of Box 7, on Form 8288-A. Enter the two-digit country code. Refer to the Foreign Address Job Aid for the correct country code. If the country code is incorrect, edit and enter the correct one.

(15) **Zip Code**: This is a nine-position field that may or may not be present. The valid characters are numeric (0-9). The ZIP code can be found to the left of Box 7, on Form 8288-A. Enter the proper Zip Code. See Document 7475 for the ZIP Code Chart. **However,** if the address is a foreign address leave this field blank.

(16) **Amount Realized**: This is a 16-position field, which must be present. The valid characters are numeric (0-9). The amount realized can be found on Box 3, of

Form 8288-A. The entry in this field may differ from the entry placed in the Amount Realized field at the top of the 8288-A record because of multiple sellers.

Note: If an entry appears on Box 2 Form 8288-A and not Box 3, then leave this field blank. However, if an entry appears on both Boxes 2 and 3, enter the amount from Box 3 in this field. IRM 3.21.25.15.4.2 (18)

Note: For prior year returns, if and entry appears on Box 4 Form 8288-A and not Box 3, then leave this field blank. However, if an entry appears on both Boxes 3 and 4, enter the amount from Box 3 in this field.

Reminder: Divide the amount realized evenly amongst the total number of foreign sellers listed, or as designated (perhaps by a percentage amount) by the foreign seller when multiple foreign sellers are listed on the Form 8288-A. See IRM 3.21.25.15.3 (1).

(17) **Amount Withheld**: This is a 16-position field, which must be present. The valid characters are numeric (0-9). The amount withheld can be found on Box 4, of Form 8288-A. If one foreign seller is listed, then enter the entire amount withheld. If more than one foreign seller is listed, then enter the edited amount withheld.

Reminder: Divide the amount withheld evenly amongst the total number of foreign sellers listed, or as designated (perhaps by a percentage amount) by the foreign seller when multiple foreign sellers are listed on the Form 8288-A. See IRM 3.21.25.15.3 (1).

(18) **Gain Recognized by Foreign Corp**: This is a 16-position field, which may or may not be present. The valid characters are numeric (0-9). The gain recognized by foreign corp. can be found on Box 2, of Form 8288-A. If an entry appears on both lines 2 and 3 of the 8288-A, enter the amount from Box 2 in the "Gain Recognized by Foreign Corporation" field. **However,** if an error message appears because an entry is present in the amount realized field, then skip this field and document the amount in the remarks area.

Note: For prior years, if an entry appears on both Boxes 3 and 4 of the 8288-A, enter the amount form Box 4 in the "Gain Recognized by Foreign Corporation" field.

(19) **Remarks**: Use the Remarks field to save processing information related to Form 8288 and Form 8288-A returns. For example, you can save information on correspondence requests, phone calls, information on money deposit corrections, ITIN assignments, or any action trail left for these forms. This information is crucial for leaving an action trail. There are many IRM references that include specific instructions for what to save in the Remarks field. Anytime the save button is depressed, the system will automatically add the date the record or update was saved and the tax examiner's SEID. See IRM 3.21.25.17.2

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.15.4.2**
Any line marked with a #
is for **Official Use Only**

3.21.25.15.4.3
(01-01-2024)
Form 8288-A (IRMF)
Screen Section - Credit
Verification

(1) **DO NOT COMPLETE THIS SECTION ON INITIAL PROCESSING OF FORM 8288 and Form 8288-A**. This section is only to be completed when an income tax return (e.g., Form 1040-NR) is received, and Form 8288-A or other supporting documentation (e.g., settlement statement) is attached.

    a. The Form 8288-A withholding credit must be credit verified against the Form 8288-A information in the INTLWebApps database, and a Form 13698, International Credit Verification Slip must be completed and attached to the income tax return.

    b. Once the credit has been verified, fill in the Tax Period, Tax Form #, and Amount Verified information in the INTLWebApps database.

    c. If the credit cannot be verified, complete and attach Form 13698 to the income tax return and write **.00** as the amount verified on Form 13698.

    d. The seller may provide additional information in their income tax return (Forms 1040-NR, 1120-F, etc.) or attached documents that was missing during the original processing of the buyer's Form 8288 and Form 8288-A return. If so, you may update the Form 8288-A database with the missing information and leave a note in the remarks field.

(2) To update or change an existing Form 8828-A you must:

    a. Login to the INTLWebApps Application to access the FIRPTA Database.

    b. Select **"Search/Edit"** to begin a Form 8828-A query.

    c. Search the DLN of the 8288-A if present. If no DLN is present, follow the next steps.

    d. Enter at least two types of information into the fields to narrow down your search.

    e. Selecting **"More Search Options"** will display extra fields.

    f. Using the wildcard sign **"%"** before and after your information may help your query.

    g. Scroll through the responses until you find the correct record.

    h. Locate the fields that need to be updated/modified:

1. **Tax Period**: This field must be present when verifying the credit. The valid characters are numeric (0-9). Enter the tax period in MMDDYYYY format.

2. **Tax Form #**: This is an eight-position field that must be present when verifying the credit. The valid characters are alpha (a-z), numeric (0-9), and hyphen (-). Enter the tax form number of the income tax return you are verifying the Form 8288-A FIRPTA credit.

3. **Amount Verified**: This is a 16-position field that must be present when verifying the FIRPTA credit. The valid characters are numeric (0-9). The amount withheld can be found on Box 4, of Form 8288-A, and in this Database. (Box 2 for prior year returns.) Once you have located the Form 8288-A in the Database, then complete the three fields: Tax Period, Form Number, and Amount Verified.

Reminder: Do not forget to complete Form 13698 and update the foreign person's TIN or other missing information in the database.

    i. Use the delete or backspace key to remove an entry, and type in the correct information.

        Note: You can also highlight the field and then type in the correct information.

3.21.25.15.4.3   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

   j. The Withholding Type field was added to the INTLWebApps system on
       December 9, 2022 and may not be present on older versions of Form
       8288-A. This is a required field and the record cannot be saved unless a
       selection is made from the drop down menu. Select either "1445" or
       "1446(f)" to save the record. See IRM 3.21.25.15.4.3 for instructions on
       which of the two options to select.
   k. Lastly, press the **"Save"** button.

3.21.25.15.4.3.1
(01-01-2024)
Researching Form
8288-A in the FIRPTA
Database

(1) To research and query Form 8288-A you must:

   1. Login to the INTLWebApps Application to access the FIRPTA Database.
   2. Select **"Search/Edit"** to begin a Form 8288-A query.
   3. Search the DLN of the 8288-A if present. If no DLN is present, follow the
       next steps.
   4. Enter information into one of the fields to narrow down your search.
   5. Click on one of the buttons to the right of the selected field.
   6. Using the wildcard sign **"%"** before and after your information may help
       your query.
   7. Scroll through the responses until you find the correct record.

3.21.25.15.5
(01-01-2025)
Mailing Out Form 8288-A
to the Foreign Seller

(1) Ensure the foreign person's TIN is present. If the foreign person's TIN is not
     present on form 8288-A **DO NOT** stamp or mail Copy B to the foreign person.
     See IRM 3.21.25.11.

(2) To prevent disclosure of Personally Identifiable Information (PII), the **Withhold-
     ing Agent's SSN must be redacted** prior to mailing. No redaction of EIN is
     required.

(3) Use IDRS letter 3296C or Quick Note letter 3296 (SC/CG) to mail Copy B of
     form 8288-A to the foreign person.

Reminder: Research IDRS to verify the payment was made. Do not send Form
             8288-A Copy B if the payment has not been made.

(4) If an alternate mailing address appears on Form 8288-A, to the left of Box 8,
     mail form 8288-A Copy B to the foreign person at the mailing address listed in
     the box. Record the alternate mailing address in the "Remarks" section of the
     8288-A entry screen.

(5) If the foreign person responds to letter 3794C or 3794 SC/SG and provides
     their TIN:

   a. Purge the Form 8288-A Copy B from the pending wall.
   b. Edit the TIN in the TIN box (located to the left of box 3).
   c. Query the Form 8288-A INTLWebApps application for the Form 8288-A
       record and update the record with the foreign person's TIN. See IRM
       3.21.25.15.3 for more mailing procedures.

Note: If Form 8288-A Copy B is not on the pending wall, create a dummy Form
         8288-A Copy B from the Form 8288-A IRMF Database record to mail to the
         foreign person. **DO NOT include the Withholding Agent's SSN** to prevent
         disclosure of PII.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.15.5**
Any line marked with a #
is for **Official Use Only**

<table>
<tr><td>3.21.25.16
(01-01-2025)
Checking Form 8288-C
for Completeness</td><td></td></tr>
</table>

(1) Partnerships complete Part IV of Form 8288. These returns must have a Form 8288-C Copy A attached. Only one Form 8288-C copy A can be attached and processed per one Form 8288. Partnerships send Form 8288-C Copy B to the transferee and Copy C is for the partnership's records.

(2) If more than one Form 8288-C with more than one transferee is attached to Form 8288 or if Form 8288 is missing, correspond for the missing Form 8288 using Quick Note 3302 (FIRPTA Checklist) addressed to withholding agent and select **Other** from the checklist. Write the following narrative in the open paragraph field: **We are returning the attached loose Form 8288-C. Complete a Form 8288 and attach the Form 8288-C. Mail it to the Internal Revenue Service, Ogden, UT 84201.** If a phone number is present, call the taxpayer and have them FAX the information to the IRS. If the telephone number is an international number do not call, but correspond. If **no response** is received, continue processing and input Form 8288-C into the INTLWebApps FIRPTA Form 8288-C screen. Leave an explanation in the remarks field.

Example: Corresponded for missing Form 8288 and no response.

Exception: If a loose Form 8288-C is received (Form 8288 is missing), send Quick Note 3302 (FIRPTA Checklist) addressed to withholding agent and select "Other" from the checklist. Write the following narrative in the open paragraph field: "We are returning the attached loose Form 8288-C. Complete a Form 8288 and attach the Form 8288-C and the withholding payment. Mail it to the Internal Revenue Service, Ogden, UT 84201." If no response is received, continue processing and input Form 8288-C into the INTLWebApps FIRPTA Form 8288-C screen. In the remarks field include: "Corr for missing F8288, no response/no payment."

(3) If Form 8288-C is missing or incomplete, then correspond for a complete Form 8288-C using **Letter 3302**. However, if a phone number is present, call the taxpayer and ask them to FAX the information to IRS. If the telephone number is an international number do not call, but correspond. If **no response** is received, review the Form 8288 attachments and prepare a "dummy" Form 8288-C following steps 1-10.

Note: If the TIN, Name or Address is missing, research IDRS Command Codes NAMES or NAMEE and update the information on Form 8288-C if found.

Reminder: Write the word "Dummy" on Form 8288-C.

1.   Form 8288 DLN
2.   Withholding agent name from Form 8288, Line 1a
3.   Withholding agent TIN from Form 8288, Line 1b
4.   Line 1 Date of Transfer from Form 8288, Line 3
5.   Line 2 Amount realized from Form 8288, Part IV, Line 17
6.   Line 3 Amount withheld from Form 8288, Part IV, Line 18
7.   Line 6 Other amounts withheld from Form 8288, Part IV, Line 16c

#

9.   Enter "Unknown" for the partner name if missing
10.   Enter "Missing" on withholding agent and partner address lines, if missing
11.   Input the dummy 8288-C information into the INTLWebApps system
12.   Leave explanation in the remarks field "dummy return"

Caution: Accounts Management will normally select the tax paid button. **Do not** press the tax paid button unless you are certain the payment completely satisfies the entire transferee's 10 percent tax liability plus interest.

(4) When calling the taxpayer or authorized representative, and before disclosing any tax information, follow IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Before leaving any messages on a taxpayer's answering machine, review IRM 10.5.1.6.7.2, Answering Machine or Voicemail and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

(5) Partnership (Withholding Agent) and Partner (Buyer) are the same on Form 8288 and Form 8288-C:

  a. Research all attached documents and edit the correct information. Correspond or call the taxpayer only after researching all attached documents and the correct information was not found. Prepare CAS Letter 3104C and request corrected returns with the correct Name, Address and TIN numbers for both parties.
  b. Enter Form 8288-C into the INTLWebApps application. Use the provided partnership information as the withholding agent information to record the Form 8288-C in the database. However, enter **"Unknown"** for the

the address line.   #

  c. Edit CCC "U" on Form 8288 (follow procedures in IRM 3.21.261.17.(3), Computer Condition Codes (CCC) - Form 8288.
  d. Leave Form 8288-C, Copy A attached to Form 8288. In the remarks enter "Unknown buyer/partner."

(6) **Partnership/Withholding Agent on Form 8288-C and Form 8288 are not the same.**
Take the following steps:

  a. Use the actual partnership's information from Form 8288 or Form 8288-C, as the withholding agent to report on Lines 1a through 1e of Form 8288, or prepare a new Form 8288-C with the actual partnership's information edited in the withholding agent's block of Form 8288-C.

  Caution: Do not mail a Form 8288-C to the partner (buyer) unless specifically instructed elsewhere in the IRM.

  b. Enter the data from the newly prepared Form 8288-C into the Form 8288-C database.

Reminder: Research IDRS to verify the payment posted to the partner's MFT 17 account. If the payment has posted to the partnership's MFT 17 account, send a Form 3465 request to have the payment moved to partner's MFT 17 account. If a payment is not found on either the partnership or partner's MFT 17 account, continue processing.

3.21.25.16.1
(01-03-2023)
Processing and Entering Form 8288-C

(1) Form 8288-C must be entered into the INTLWebApps Database.

Caution: Do not enter duplicate Form 8288-C records in the database. If you have a photocopy of Form 8288, and the signature is not an original signature (photocopied), then query the INTLWebApps database for the Form 8288-C record to determine if it is a duplicate. If Form 8288-C is already

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.16.1**
Any line marked with a #
is for **Official Use Only**

present in the Database, then prepare Form 4227 and send the duplicate Form 8288-C to files to be associated with the original return (DLN).

Exception: The partnership may file multiple Form 8288 returns with Form 8288-C attached for the same transferee until all payments add up to the 10% withholding tax plus applicable interest. These additional forms are not considered duplicate returns.

(2)   Access the INTLWebApps database

-    Select the FIRPTA tab on the top left side of screen.
-    Select **New Form 8288-C.**
-    A **blank** 8288-C screen will appear.

(3)   Input the following information from the Form 8288-C into the INTLWebApps 8288-C screen:

8288-C Field Name (Database)	Field Name On Form 8288-C	Form 8288-C Field Type (Database)	Field Size (Database)	Require-ments (Database)	Description
Input Date Record Number	N/A	Field	12,0	Auto generated	Confirmation the record has been saved and consists of: • YYYY - year of entry • MM - month of entry • DD - day of entry • NNNN - is the ascending sequence number assigned for the specific date of entry Example: The first Form 8288-C record saved on March 4, 2025 will be assigned input record date 202503040001.
DLN	Form 8288 DLN	Numeric	14	Can't be blank	Records DLN - must start with 60140.
Distribution Number	Distribution Number	Numeric	4	Can't be blank	Records the distribution number which helps identify the distribution in sequential order the partnership is submitting
Date of transfer (DOT)	• Date of transfer • Box 1	Date select or drop down	8	MMDDYYYY	Records the date the interest in the partnership was transferred to the transferee whose name appear on the 8288-C

8288-C Field Name (Database)	Field Name On Form 8288-C	Form 8288-C Field Type (Data-base)	Field Size (Data-base)	Require-ments (Database)	Description
Amount realized	• Amount realized • Box 2	Numeric	16,2		• Records amount realized by the foreign person who transferred its interest in the partnership to the transferee • If blank, check Form 8288 Part IV Line 17 • If missing see: IRM 3.21.25.16(3)
Amount withheld	• Amount withheld • Box 3	Numeric	16,2		Records the cumulative amounts withheld to date from the trans-feree's distributions
Date of this distribution	• Date of this distri-bution • Box 4	Date select or drop down	Date	MMDDYYYY	• Records the date of the distribution • This date value cannot be older than date value for Form 8288-C Date of Transfer field
Amount of This Distri-bution	• Amount of this Distribu-tion • Box 5	Numeric	16,2		Records the amount of the distri-bution to the transferee
Other Amounts withheld	• Other amounts withheld • Box 6	Numeric	16,2		• Records other amounts withheld • If the distribution was also subject to withholding under another provision of the Code, such as section 1441, the amount of that withholding under that provision would be entered
Partnership EIN	Withholding Agent's (Part-nership's) U.S. EIN	Numeric	9	Can't be blank	• Records partnership EIN • If missing see: IRM 3.21.25.16(3)
Partnership Name	Withholding Agent's (Part-nership's) Name	Various Charac-ters	35		• Records partnership name • If missing see: IRM 3.21.25.16(3)

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   3.21.25.16.1
Any line marked with a #
is for **Official Use Only**

8288-C Field Name (Database)	Field Name On Form 8288-C	Form 8288-C Field Type (Database)	Field Size (Database)	Require-ments (Database)	Description
Address Line 1 (Part-nership)	• Withhold-ing Agent's (Partner-ship's) address • Left of Line 1	Various Charac-ters	40		Address Line 1 can be: • regular mailing address or • **in care of** address
Address Line 2 (Part-nership)	• Withhold-ing Agent's (Partner-ship's) address • Left of Line 1	Various Charac-ters	40		Address Line 2 can be used to document the foreign city, province, and postal code of foreign addresses
Address Line 3 (Part-nership)	• Withhold-ing Agent's (Partner-ship's) address • Left of Line one	Various Charac-ters	40		Address Line 3 can be used to document the foreign city, and postal code of foreign addresses if there was not enough room in Lines 1 or 2
City (Part-nership)	• Withhold-ing Agent's (Partner-ship's) city • Left of Line 1	Various Charac-ters	15		Partnership city
State (Part-nership)	• Withhold-ing Agent's (Partner-ship's) state • Left of Line 1	Various Charac-ters	2		Partnership state

8288-C Field Name (Database)	Field Name On Form 8288-C	Form 8288-C Field Type (Data-base)	Field Size (Data-base)	Require-ments (Database)	Description
Zip Code (Partner-ship)	• Withhold-ing Agent's (Partner-ship's) ZIP • Left of Line 1	Various Charac-ters	9		Partnership Zip Code
Buyer TIN Type	EIN or SSN	Drop down list	1	EIN or SSN	Records the partners (buyer) TIN type
Buyer's EIN/SSN	• Partner's (Transfer-ee's) U.S. EIN or SSN • Left of Line 2	Various Charac-ters	9	Can't be blank	• Records partner (buyer) TIN • If missing see: IRM 3.21.25.16(3)
Buyer Corp Name or Buyer "Last" Name	Partner's (Transferee's) name subject to withholding	Various Charac-ters	30		• Records corporation name or partner (buyer) last name • If missing see: IRM 3.21.25.16(3)
Buyer "First" Name	Partner's (Transferee's) name subject to withholding	Various Charac-ters	30		• Partner (buyer) first name • If missing see: IRM 3.21.25.16(3)
Residence	US or Foreign	Drop Down			Records buyers country of residence
Address Line 1 (Buyer/Partner)	• Partner's (Transfer-ee's) address • Left of Line 3	Various Charac-ters	40		Address Line 1 can be: • regular mailing address or • **in care of** address
Address Line 2 (Buyer/Partner)	• Partner's (Transfer-ee's) address • Left of Line 3	Various Charac-ters	40		Address Line 2 can be used to document the foreign city, province, and postal code of foreign addresses

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

3.21.25.16.1

8288-C Field Name (Database)	Field Name On Form 8288-C	Form 8288-C Field Type (Database)	Field Size (Database)	Require-ments (Database)	Description
Address Line 3 (Buyer/ Partner)	• Partner's (Transfer-ee's) address • Left of Line 3	Various Charac-ters	40		Address Line 3 can be used to document the foreign city, and postal code of foreign addresses if there was not enough room in Lines 1 or 2
City (Buyer/ Partner)	• Partner's city (Transfer-ee's) • Left of Line 3	Various Charac-ters	15		Records buyer city
State (Buyer/ Partner)	• Partner's (Transfer-ee's) state • Left of Line 3	Various Charac-ters	2		Records buyer state
Zip Code (Buyer/ Partner)	• Partner's (Transfer-ee's) ZIP • Left of Line 3	Various Charac-ters	9		Records buyer Zip Code
Province (Buyer/ Partner)	• Partner's (Transfer-ee's) province • Left of Line 3	Various Charac-ters	35		Records buyer province
Country Name (Buyer/ Partner)	• Partner's (Transfer-ee's) country Name • Left of Line 3	Various Charac-ters	35		Records buyer country name.

8288-C Field Name (Database)	Field Name On Form 8288-C	Form 8288-C Field Type (Data-base)	Field Size (Data-base)	Require-ments (Database)	Description
Total Tax Paid (Buyer/ Partner)	N/A	Checkbox	1		Records buyer total tax paid ***Caution:*** This checkbox will generally be checked by Accounts Management and should only be checked if the partnership has paid the entire transferee's 10 percent withholding liability plus interest.
Tax Refund (Buyer/ Partner)	N/A	Checkbox	1		Records buyer total tax refund indicator. ***Caution:*** This checkbox will generally be checked by Accounts Management and should only be checked if the transferee has received a refund for any amounts overpaid.
Foreign Seller TIN Type	EIN or SSN	Various Charac-ters	1	EIN and SSN	Records seller's TIN type
Foreign Seller TIN	Sellers (Transf-eror's) U.S. TIN	Various Charac-ters	9	Can't be blank	• Records seller TIN • If missing see: IRM 3.21.25.16(3)
Corp Name or Foreign Seller "Last" Name	Seller's (Transf-eror's) Name	Various Charac-ters	30		• Records corporation name or foreign seller last name • If missing see: IRM 3.21.25.16(3)
Foreign Seller "First" Name	Seller's (Transf-eror's) Name	Various Charac-ters	30		• Records seller first name • If missing see IRM 3.21.25.16(3)
Residence	US or Foreign	Drop Down			Records seller country of residence

8288-C Field Name (Database)	Field Name On Form 8288-C	Form 8288-C Field Type (Data-base)	Field Size (Data-base)	Require-ments (Database)	Description
Foreign Seller Address Line 1	• Seller's address • Left of Line 6	Various Charac-ters	40		Address Line 1 can be: • regular mailing address or • **in care of** address
Foreign Seller Address Line 2	• Seller's address • Left of Line 6	Various Charac-ters	40		Address Line 2 can be used to document the foreign city, province, and postal code of foreign addresses
Foreign Seller Address Line 3	• Seller's address • Left of Line 6	Various Charac-ters	40		Address Line 3 can be used to document the foreign city, and postal code of foreign addresses if there was not enough room in Lines 1 or 2
Foreign Seller City	• Seller's city • Left of Line 6	Various Charac-ters	15		Foreign seller (transferor) city
Foreign Seller State	• Seller's state • Left of Line 6	Various Charac-ters	2		Foreign seller (transferor) state
Foreign Seller Province	• Sellers province • Left of Line 6	Various Charac-ters	35		Foreign seller (transferor) province
Foreign Seller Country Name	• Sellers country name • Left of Line 6	Various Charac-ters	35		Foreign seller (transferor) country name
Foreign Seller Zip Code	• Seller's ZIP • Left of Line 6	Various Charac-ters	9		Foreign seller (transferor) Zip Code
Foreign Seller Return Filed Indicator	N/A	Various Charac-ters	1		Foreign seller (transferor) return filed indicator

8288-C Field Name (Database)	Field Name On Form 8288-C	Form 8288-C Field Type (Database)	Field Size (Database)	Require-ments (Database)	Description
Foreign Seller Return Filed Date	N/A	Date select or drop down	8	MMDDYYYY	Tax period
Remarks	N/A	Various Charac-ters	720		Records remarks left by users

(4) After all the Form 8288-C information is input, click **"Save"**. A **New Form 8288-C Record Added** screen will appear confirming the record is stored in the system. The computer will automatically enter the current date, and your login information in the **Remarks** area of the screen.

(5) To add another Form 8288-C record with the same buyer information, select the New with Repeat button.

(6) To enter a different Form 8288-A, select the Next New button.

Note: The system provides the option to add another Form 8288-C record with the same buyer information. Do not select the New with Repeat button as only one Form 8288-C can be attached to one Form 8288 at this time.

3.21.25.16.2
(01-01-2024)
Correcting/Updating Existing Form 8288-C Records

(1) To update or change an existing Form 8288-C you must:

1. Login to the INTLWebApps Application to access the FIRPTA Database.
2. Select **"Search/Edit"** to begin a Form 8288-C query.
3. Search the DLN of the 8288-C if present. If no DLN is present, follow the next steps.
4. Enter information into one of the fields to narrow down your search.
5. Click on one of the buttons to the right of the selected field.
6. Using the wildcard sign **"%"** before and after information may improve query.
7. Scroll through the responses to find the correct record.
8. Locate the fields that need to be updated or modified.
9. Use the keyboard delete or backspace key to remove the entry, and type in the correct information.
10. Press the **"Save"** button.

3.21.25.17
(01-02-2024)
Credit Verifying Form 8288-A (FIRPTA) and section 1446(f)(1) Credits

(1) Any foreign individual or entity that has sold a U.S. Real Property Interest (USRPI) must file a U.S. income tax return to claim the credit or refund of the FIRPTA tax withheld. The return can be a Form 1040, Form 1040-NR (Individual or Estate or Trust), Form 1120-F, Form 990-T, or Form 8804.

Note: Regulations section 1.1446(f)-2(e)(3) provides that if a stamped copy of Form 8288-A has not been provided to the transferor by the IRS, the transferor may establish the amount of tax withheld by the transferee by attaching

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

3.21.25.17

to its return substantial evidence of the amount. Generally, a Form 8288-A must be attached to the income tax return to substantiate the claimed FIRPTA or section 1446(f)(1) credit. However, a foreign person may not have a stamped copy of Form 8288-A (Copy B) attached to their income tax return. If this is the case, to claim a credit for withholding under section 1445, the foreign person must attach substantial evidence of withholding (e.g., for section 1445 withholding a settlement statement such as a HUD-1 form and for section 1446(f)(1) withholding a statement that includes all of the information otherwise must be provided on Form 8288-A) to their U.S. income tax return. This evidence must contain all of the following information for both the buyer and the seller.

Substantial Evidence of Withholding

Number	Evidence
1	Foreign Person Name.
2	The buyer's name, address, and TIN.
3	A description and location of the property.
4	The date of the transfer.
5	The amount realized on the transfer.
6	The amount of tax withheld.

Note: The IRS issued Chief Counsel Advisory (IRS CCA) 201028040 on June 15, 2010, stating that FIRPTA credits must be allowed to the foreign seller on their income tax return as long as the foreign seller is able to provide supporting documentation (settlement statement), even if the buyer has not filed or paid the FIRPTA withholding tax to the IRS. See IRM 3.21.25.17.2 for specific instructions related to processing credit verifications on Non-Filer cases.

(2) FIRPTA credit verifications identified in Code and Edit **require verification within 48 hours** of receipt. FIRPTA credit verifications received from another function (Rejects, Error Resolution (ERS), Accounts Management, etc.) also require verification within 48 hours and returned to the originator on Form 3210. Document the credit verification amount on Form 13698, and update the Form 8288-A INTLWebApps database "Credit Verification" section of the Form 8288-A screen with the:

- Tax Period
- Tax Form Number
- Amount Verified (when the tax paid button is checked)
- New Remarks

Note: Austin Submission Processing Center (AUSPC) will use 34-710-11330 for Code and Edit and 36-710-11330 for ERS to report hours and volume when processing Form 8288-A credit verifications. OSPC will use 34-210-11331 to report hours and volumes when processing Form 8288-A credit verifications.

(3) Electronically-filed IMF Form 1040-NR with credits from Form 8288-A will be systemically suspended in the Error Resolution System (ERS) for FIRPTA credit verification. The ERS Rejects/Suspense Unit will verify the credit within

3.21.25.17   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

48 hours of receipt in suspense inventory and document the credit verification by updating the Form 8288-A Database "Credit Verification" section of the Form 8288-A screen with:

- Tax Period
- Tax Form Number
- Amount Verified (when the tax paid button is checked)
- New Remarks

Note: Austin Submission Processing Center (AUSPC) ERS Rejects/Suspense will use 36-710-11330 to report hours and volume when processing Form 8288-A credit verifications.

(4)   In general, the date of transfer sets the tax period for Form 8288 and should match the tax period on the seller's return (e.g., Forms 1040-NR, 1120-F).

(5)   Never verify more FIRPTA credit than what appears in the Form 8288-A Database. If the taxpayer claims less credit on the return, then verify only up to the amount claimed.

Example: When property is jointly-owned, including between spouses, do not allow one owner to claim more than the proportional amount of the FIRPTA credit on the income tax return. Each owner may claim only their share of the credit, and each must have a TIN. See also IRM 3.21.25.15.2.2 when only one spouse owns the property.

(6)   **Verification Procedures: Generally,** you must:

1.   Make sure you have a Form 8288-A attached to the income tax return or substantial evidence of withholding (e.g., settlement statement) and that the return has a TIN number present on it.
2.   Form 8288-A may or may not have "Copy B mailed" stamped on it, or the DLN of the processed Form 8288 stamped on it. Nevertheless, continue to verify the credit.

   Reminder: If the correct FIRPTA date stamp is not on the Form 8288-A, then it is a good possibility that it is not recorded in the Database. However, proceed with the credit verification.

3.   Query the FIRPTA Database for the credit.

   Note: If you are unable to locate the Form 8288-A record in the Database, research the W/H Agent TIN on IDRS to see if Form 8288 was filed and paid. If found on IDRS then continue following these instructions. If not, then go to IRM 3.21.25.17.2 for instructions.

   Reminder: When verifying an older version of Form 8288-A that does not have Box 5, "Withholding under section", update the Withholding Type field in the database with the correct value. If the return is for Section 1445 (FIRPTA) withholding select "1445" and if the withholding is for Section 1446(f)(1) withholding, select "1446(f)" from the drop down list.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.17**
Any line marked with a #
is for **Official Use Only**

IF	THEN
The income tax return and the Form 8288-A have No TIN number	Do not verify the credit but enter ".00" on Form 13698. Document in the remarks area of Form 13698 the following **"Denied Credit - No TIN present."**
The income tax return has a TIN number, but not Form 8288-A,	• Query for the Form 8288-A record in the Database to see if the name and address match the taxpayer's Form 1040-NR name and address. If it does, then verify credit and **update database** with the correct TIN number. • Name and address on 1040-NR are different, do not verify the credit but enter ".00" on Form 13698. Document in the remarks area of Form 13698 the following; **"Denied Credit - Questionable Taxpayer."**
The TIN on the tax return and Form 8288-A are not the same, and/or the name and address do not match the Form 8288-A Database,	Do not verify the credit but enter ".00" on Form 13698, and document on Form 13698 "possible mixed entity case" **"Denied Credit - Questionable Taxpayer. "**
The income tax return has no TIN, or it is a Canadian TIN,	Do not verify the credit but enter ".00" on Form 13698. **"Denied Credit - No Valid U.S. TIN present."**
The "Tax Paid" button is not checked on the Form 8288-A screen, and the date of transfer is prior to 12/13/05 with a 98641, 17641 or 09641 DLN with a 3XX blocking series,	The tax has been paid. Verify the credit.

3.21.25.17   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

IF	THEN
The "Tax Paid" button is not checked on the Form 8288-A screen, and the date of transfer is after 12/12/05, with a 98140, 17641, 09641 or 60140 DLN,	• The tax may or may not have been paid. 1. Research IDRS MFT 17 using the W/H Agent EIN and the year and month of the date of transfer as your tax period to see if the tax was paid. 2. If paid, check the "Tax Paid" button, 3. Verify the credit and prepare Form 13698. • If the tax hasn't been paid, then follow the instructions in the next row.
Form 8288 tax has not been paid, **or** Form 8288 tax has been partially paid,	1. Prepare Form 13698. 2. Verify the credit, **but do not** check the Tax Paid Button. 3. Enter the credit verification information only in the "Remarks" area.
The Form 8288 tax has been paid, and the tax return and Form 8288-A have matching U.S. TINs,	Verify the credit, complete Form 13698, Update the credit verification table in the Form 8288-A Database, and insert the current date and employee profile number in the remarks area of the Database.

4. Follow the instructions in the "If/Then" table below, when the Form 8288-A record is not located in the database, but the Form 8288 return was received, paid and processed to the Business Master File.

   Note: The 48 hour turnaround time is waived in this situation.

If	Then
Only one Form 8288-A was filed with the Form 8288 return **AND** the return requiring verification is being worked at a site other than the Ogden Submission Processing Center (e.g., Austin Submission Processing Center or Kansas City Submission Processing Center),	a. Alert the Lead Tax Examiner. b. Take the complete return (including the Form 8288-A) to the Lead Tax Examiner. c. The Lead Tax Examiner will send it to the Ogden Submission Processing Center (OSPC), Code and Edit Foreign Team for transcription into the FIRPTA database. d. Suspend the case until you hear back from OSPC. e. Once the Form 8288-A has been transcribed, continue with normal verification procedures. See IRM 3.21.25.17(7).
Only one Form 8288-A was filed with the Form 8288 return **AND** the return requiring verification is being worked at the Ogden Submission Processing Center,	a. Create an Form 8288-A record in the "Form 8288-A IRMF" database. b. Save the Record. c. Complete the "Credit Verification" part of the Form 8288-A record. d. Stamp "Copy B mailed" on the Form 8288-A. e. Complete the Credit Verification Slip (Form 13698).
More than one Form 8288-A was filed with the Form 8288 return **AND** the return requiring verification is being worked at a site other than the Ogden Submission Processing Center (e.g., Austin Submission Processing Center or Kansas City Submission Processing Center),	a. Alert the Lead Tax Examiner. b. Take the complete return (including the Form 8288-A) to the Lead Tax Examiner. c. The Lead Tax Examiner will send it to the Ogden Submission Processing Center (OSPC), Code and Edit Foreign Team for transcription into the FIRPTA database. d. Suspend the case until you hear back from OSPC. e. Once the Form 8288-A has been transcribed, continue with normal verification procedures (see IRM 3.21.25.17(7).

If	Then
More than one Form 8288-A was filed with the Form 8288 return **AND** the return requiring verification is being worked at the Ogden Submission Processing Center,	a. Alert the Lead Tax Examiner. b. The Lead will request (via Form 2275) the entire Form 8288 DLN return block from files. c. Once the DLN block has been received from files the Lead will locate the questionable return in the block and give it to the tax examiner (T/E) to complete their actions (See IRM 3.21.25.15.3). Once the actions are completed the T/E must return the document to the DLN block. d. The Lead will review the remaining Form 8288 returns in the block to see if the Forms 8288-A have been recorded in the Form 8288-A IRMF database.
The Forms 8288-A from the DLN block were not recorded in the Form 8288-A IRMF database,	The Lead will either record them in the Form 8288-A IRMF database, or designate a T/E within the unit to process the DLN block (See IRM 3.21.25.15.4). **Caution:** Do not separate the DLN block. **Reminder:** Once all actions with the DLN Block has been completed (including Form 8288-A Copy B Mailout), return the entire DLN block to files for Re-filing.
The Lead is unable to obtain the DLN block from files,	Lead must prepare correspondence action sheet 3104C and request copies of all the Forms 8288-A from the withholding agent (use open paragraph). Suspend for 30 days in the "3794C No TIN folder." *Note:* Suspend for 60 days if the buyer has a foreign address.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.17**
Any line marked with a #
is for **Official Use Only**

If	Then
Withholding Agent responds,	a. Create an Form 8288-A record in the "Form 8288-A IRMF" database. b. Save the Record. c. Complete the "Credit Verification" part of the Form 8288-A record. d. Stamp "Copy B mailed" on the Form 8288-A. e. Complete the Credit Verification Slip (Form 13698). ***Exception:*** If creating a record for another Submission Processing site, follow steps a and b above, and notify the Lead Examiner that a record has been created. The lead will notify the other site to continue the verification process on their end.
Withholding Agent doesn't respond,	Correspond with the taxpayer (seller) and request a copy of substantial evidence of withholding (e.g., for section 1445 withholding a settlement statement such as a HUD-1 form and for section 1446(f)(1) withholding a statement that includes all of the information otherwise must be provided on Form 8288-A). This evidence must contain all of the following information for both the buyer and the seller. • Foreign Person Name. • The buyer's name, address, and TIN. • A description and location of the property. • The date of the transfer. • The amount realized on the transfer The amount of tax withheld.

If	Then
Seller responds,	a. Create an Form 8288-A record in the "Form 8288-A IRMF" database. b. Save the Record. c. Complete the "Credit Verification" part of the Form 8288-A record. d. Stamp "Copy B mailed" on the Form 8288-A. e. Complete the Credit Verification Slip (Form 13698). **Exception:** If your creating a Form 8288-A record for another Submission Processing site, follow steps a and b above, and notify the Lead Examiner that a record has been created. The lead will notify the other site to continue the verification process on their end.
Seller doesn't respond,	Do not allow the credit. **Note:** If you were trying to create a record for another Submission Processing site, notify the Lead Examiner that a record was not created and the credit should be denied. The lead will notify the other site to continue the verification process on their end.

(7)   After all action has been taken, complete the credit verification slip, Form 13698 and staple it to the front of the income tax return, (for electronically filed returns, please see the second **Note** below). **The following information must be entered on Form 13698:**

- Tax Period – YYYYMM
- TIN – ITIN, SSN, EIN
- Master File Tax (MFT) – 02, 08, 20, 30, 34
- Amount of credit
- Verifiers IDRS profile number
- Total credit amount

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.17**
Any line marked with a #
is for **Official Use Only**

Note: Also complete the "Credit Verification" section on the bottom of the Form 8288-A Query screen or the Form 8288-A IRMF query screen.

Note: For MeF returns only, print page 1 of the MeF return and attach Form 13698. Using CC REQ54, enter a TC 290 with AMT .00 and send the print to Files. For REQ54 instructions see IRM 3.12.37, Error Resolution, IMF General In-structions.

(8) The withholding agent information on the paper Form 8288-A may differ from the Database, because the Database shows the Form 8288 buyer information, whereas the Form 8288-A may show the title company information. Either way it appears is correct. Continue to verify the credit.

| 3.21.25.17.1 (01-02-2020) **Verifying Form 8288-A Credit on 1999 and Prior Income Tax Returns** | (1) The FIRPTA Database cannot be used to verify Form 8288-A credits on 1999 or prior income tax returns. |

(2) To verify the Form 8288-A credit for a 1999 or prior income tax return, you must:

    a. Research IDRS Command Codes NAMES or NAMEE to see if the taxpayer may have filed a previous income tax return claiming the credit, but using a different TIN number. If another TIN is found and IDRS shows the taxpayer received credit for the FIRPTA withholding, then **stop here** and disallow the credit on Form 13698 (document the posting of the credit found on IDRS).

    b. If no other TIN is located **continue** to verify the credit by researching the NMF system and/or request a MARS transcript. Form 8288 is processed with MFT 17 in the NMF system. The DLN of the Form 8288 begins with 98641, 17641, or 09641. Once you have accessed the NMF account; Query for the Form 8288 account using the withholding agent name, withholding agent TIN, MFT 17, and/or the Date of Transfer in the tax period field. Once the Form 8288 has been located, follow the instruc-tions in the table found in IRM 3.21.25.17 (3) 3).

        Reminder: Follow the instructions in IRM 3.21.25.17.2 if no Form 8288 is found in the NMF system.

(3) Once all credit verification action has been taken and Form 13698 has been completed, staple Form 13698 to the front of the income tax return, and return it to the originator.

| 3.21.25.17.2 (01-03-2023) **Verifying FIRPTA and Section 1446(f)(1) Credit via Settlement Statement - Buyer Non-Filer Account** | (1) Regulations section 1.1446(f)-2(e)(3) provides that if a stamped copy of Form 8288-A has not been provided to the transferor by the IRS, the transferor may establish the amount of tax withheld by the transferee by attaching to its return substantial evidence of the amount. Generally, a Form 8288-A must be attached to the income tax return to substantiate the claimed FIRPTA or section 1446(f)(1) credit. However, a foreign person may not have a stamped copy of Form 8288-A (Copy B) attached to their income tax return. If this is the case, to claim a credit for withholding under section 1445, the foreign person must attach substantial evidence of withholding (e.g., for section 1445 with-holding a settlement statement such as a HUD-1 form and for section 1446(f)(1) withholding a statement that includes all of the information otherwise must be provided on Form 8288-A) to their U.S. income tax return. This evidence must contain all of the following information for both the buyer and |

the seller. See Exhibit 3.21.25-4. This action is supported by Chief Council Advisory (CCA) 201028040 on FIRPTA Credit Verification (Non-Filer or Non-Payment).

(2)   The foreign seller must provide the IRS with one of the following items:

- A signed or initialed settlement statement/closing agreement (See Exhibit 3.21.25-4), or
- Form 8288-A, Copy B (stamped or not stamped by the IRS)

Note: A good faith estimate settlement statement is invalid proof for FIRPTA credit verification purposes.

(3)   Use the instructions in this subsection to verify (allow) the FIRPTA credit in situations where the buyer (withholding agent) has not filed Form 8288 or paid the FIRPTA tax. These instructions supersede some of the instructions found in IRM 3.21.25.17.

(4)   Research the INTLWebApps database for the FIRPTA credit when a Form 8288-A or settlement statement is attached to the income tax return, and the income tax return has the foreign persons Name, Address, and Taxpayer Identifying Number (TIN) on it.

Note: If the Name, Address and TIN is not on the income tax return, deny the credit.

(5)   If the 8288-A record is found in the database, and the tax paid button is checked, research IDRS to make sure the tax is truly paid. If paid, prepare Form 13698 and update the credit verification field in the INTLWebApps application. However, if it is not paid, deselect the "Tax Paid" button and prepare Form 13698 (see Exhibit 3.21.25-3) allow the credit. **Do not** update the credit verification field. Instead write in the remarks area "Credit Verified per CCA 201028040".

Note: Always make sure the seller TIN is in database. If it is not present, then update the 8288-A record.

(6)   If the 8288-A record is found in the database, but the Tax Paid button is not checked in the database, research IDRS to verify if a return has actually been filed. If IDRS shows a filing but no tax payment on IDRS, then prepare Form 13698 (see Exhibit 3.21.25-3) to allow the credit. **Do not** update the credit verification field, instead write in the remarks area "Credit Verified per CCA 201028040".

Note: Always make sure the seller TIN is in database. If it is not present, then update the 8288-A record.

(7)   If the 8288-A record is not found in the database, research IDRS to find the buyer TIN (if not present on the paperwork). If you locate the buyer TIN, look on IDRS to see if the buyer filed the 8288. If the 8288 account is found on IDRS **and it is paid:**

1.   Create an 8288-A record in the INTLWebApps application from the information on IDRS or the submitted documentation.
2.   Prepare Form 13698 to allow the credit.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.17.2**
Any line marked with a #
is for **Official Use Only**

3. Check the "Tax Paid" button.
4. Simultaneously, update the credit verification field in the INTLWebApps application.

(8) If the 8288-A record is not found in the database, research IDRS to find the buyer TIN (if not present on the paperwork). If you locate the buyer TIN, look on IDRS to see if the buyer filed the 8288. If the 8288 account is found on IDRS **and it is NOT paid:**

   a. Create an 8288-A record in the INTLWebApps application from the information on IDRS or the submitted documentation.
   b. Prepare Form 13698 to allow the credit. See Exhibit 3.21.25-3.
   c. **Do NOT check** the **Tax Paid** button.
   d. Write in the remarks area "Credit Verified per CCA 201028040".
   e. **Do not** update the credit verification field.

(9) If the 8288 or 8288-A record is not found on IDRS or in the database, then we have a true Non-Filer case. Perform the following steps:

   a. Refer to IRM 3.21.25.17.2 (2) to create an 8288-A record using the information from the taxpayer.

Form 8288 and Form 8288-A Non-Filer Record	
DLN: Create specific Non-Filer 8288-A DLN record. The DLN must will be the year of the DOT. **Example:** Date of Transfer (DOT) on settlement statement is 02/22/201**2**, then the list year will be **"2"** and the DLN to create	# #
Date of Transfer: Always enter the Date of Transfer in mm/dd/yyyy format.	
	#
	# #
W/H Agent TIN Type: Depress the "EIN" button.	# #
W/H Agent Name: Always enter "FIRPTA NON-FILER CASES."	
Real Property Description (RPD): Always enter "IRS Chief Counsel Advisory (CCA) 201028040 Dated 20100615 17383622"	
RPD State Code: Always enter "DC."	

3.21.25.17.2   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Form 8288 and Form 8288-A Non-Filer Record
Foreign Seller Information: Enter the foreign seller's information: • Seller TIN Type • Withholding Type - Select "1445" • Foreign Seller TIN • Foreign Seller Last Name • Foreign Seller First Name • Address Ln 1 • Address Ln 2 • Address Ln 3 • City • State • Country • ZIP Code
Amount Realized: Enter the "Contract Sales Price" found on the settlement statement (see Exhibit 3.21.25-4) or Form 8288-A (if attached). *Note:* If multiple sellers are listed, equally divide the amount between the sellers.
Amount Withheld: Enter the "FIRPTA Tax withheld" listed on the settlement statement (see Exhibit 3.21.25-4) or Form 8288-A (if attached). The settlement statement (Item 500-509) may document the withholding FIRPTA tax as "IRS, FIRPTA, or United States Treasury." *Note:* If multiple sellers are listed, equally divide the amount between the sellers.
Remarks: Always enter "CREDIT VERIFIED – COPY SENT TO COMPLIANCE REVENUE OFFICER – FOR 6020(B)"

b.   **Do not** update the credit verification field.
c.   Prepare Form 13698 to allow the credit. Write "Non-Filer / Settlement statement sent to Compliance for 6020(b) action." in the comments block. See Exhibit 3.21.25-3.
d.   Photocopy the 8288-A or settlement statement and transship the copied documents to the Ogden Service Center on **Form 3499**, Informational Transmittal, Attn: Classification, **M/S 4160**, 1973 N. Rulon White Blvd., Ogden, UT 84201.
e.   Staple Form 13698 to the income tax return and continue processing the return through the pipeline.

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

3.21.25.17.2

3.21.25.18
(01-01-2016)
**Form 8805 Credit
Verification of Pre-IRMF
Section 1446 Credits
Claimed on Form
1040-NR, Form 8804,
Form 990-T, Form
1120-F, and Form
1040-NR Estate or Trust**

(1) If a verification request is received for Form 8805 credits claimed on Form 1040-NR, Form 8804, Form 990-T, Form 1040-NR Estate or Trust, and Form 1120-F under IRC 1446, the following steps should be taken:

   a. Login to the INTLWebApps Application to access the Project 1446 Database.
   b. Select **"Search/Edit"** to begin a Form 8805 query.
   c. Enter at least two types of information into the fields to narrow down your search.
   d. Selecting **"More Search Options"** will display extra fields.
   e. Using the wildcard sign **"%"** before and after your information may help your query.
   f. Scroll through the responses until you find the correct record.

Note: These credit verifications will be coming from ERS, Rejects and from walk-throughs.

(2) Upon verification the information must be annotated on the credit verification slip. The following information must be entered:

   • Current Date followed by the TE Profile Number
   • Tax Year - YYYYMM format
   • EIN - SSN
   • Show from which Database the credit was verified
   • Amount and date of credit

(3) If there is a discrepancy between the credits being claimed on the return and the Database information, return to originator.

(4) Inform the originator that correspondence is needed with the PARTNERSHIP/ WITHHOLDING AGENT.

(5) If after research is completed and credits **cannot be verified,** return the income tax return to the originator, annotated with the following: **"THERE ARE NO CREDITS AVAILABLE,"** TE Profile Number and current date.

3.21.25.18.1
(01-01-2015)
**Verifying 8805 Credits
on 1999 and Prior
Income Tax Returns**

(1) The Project 1446 Database cannot be used to verify Form 8805 credits on 1999 or prior income tax returns.

(2) To verify the Form 8805 credit for a 1999 or prior income tax return, you must:

   a. Research IDRS Command Codes NAMES or NAMEE to see if the taxpayer may have filed a previous income tax return claiming the credit, but using a different TIN number. If another TIN is found and IDRS shows the taxpayer received credit for the IRC 1446 withholding, then **stop here** and disallow the credit on Form 13698 (document the posting of the credit found on IDRS).
   b. If no other TIN is located **continue** to verify the credit by researching the NMF system and/or request a MARS transcript. Form 8804 is processed with MFT 08 in the NMF system. The DLN of Form 8804 begins with 98629 or 17629. Once you have accessed the NMF account; Query for the Form 8804 account using the withholding agent name, withholding agent EIN, MFT 08, and tax period. Once the Form 8804 has been located, you must verify that the tax has been paid. If the tax was partially paid, then verify only up to the paid tax amount but not more

3.21.25.18   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

than the amount of the credit being claimed by the taxpayer on Form 13698. Otherwise if not paid at all, **stop here** and disallow the credit on Form 13698.

(3)   Once all credit verification action has been taken and Form 13698 has been completed, staple Form 13698 to the front of the income tax return.

3.21.25.19
(01-01-2021)
Processing Form 8805 to the IRMF Form 8805 Database beginning with Tax Period 12/31/2004

(1)   Form 8805 data is transmitted to the Martinsburg Computing Center (MCC) for posting to the Information Returns Master File (IRMF).

(2)   Forms 8805 has its own DLN and is processed in OSPC. The DLN begins with "**60546**". Form 8805 was previously processed at the PSPC and the DLN began with **98546**.

- District Office **60**
- Tax Class **5**
- Document Code **46**
- Blocking Series Range **000-999**
- Program 71770

(3)   Forms 8805 submitted with Forms 8804 are detached from Form 8804, batched, numbered (60546 DLN), and forwarded to the FIRPTA unit at the OSPC for processing to the INTLWebApps application.

Reminder: Form 8805 comes in sets. Copy A, B, C and D of Form 8805 is a set. However, the partnership only needs to file Copy A with Form 8804. Therefore, only record one Form 8805 to the INTLWebApps application when the partnership attaches two or more copies to Form 8804.

Caution: Do not enter duplicate Form 8805 records in the IRMF Form 8805 database. If you have a photocopy of Form 8804, and the signature is not an original signature (photocopied), then query the Form 8805 database for a prior recorded Form 8805 record. If you locate the Form 8805 record, the record is completely identical and there is no indication it's an amended return, do not enter a duplicate Form 8805 into the database. Otherwise, continue normal processing. For more information on amended Forms 8804 and 8805, see IRM 3.21.15.13.1, ♦Amended Returns♦.

(4)   **If Form 8804-C, Certificate of Partner-Level Items to Reduce Section 1446 Withholding or a Statement under Treasury Regs 1.1446-6 is attached to Form 8805, then detach it from the Form 8805 and transship it to:**

Internal Revenue Service
4-F23.142 Examination Branch
2970 Market St.
Philadelphia, PA 19104

Transship the form only after entering "Y" in the "8804-C CERT" field, otherwise, if no Form 8804-C is attached to the Form 8805, then the "8804-C CERT" field on the IRMF 8805 record entry screen will remain with a **Default" N"** in the field.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.19**
Any line marked with a #
is for **Official Use Only**

(5) The Form 8805 menu identified as **IRMF Form 8805 (TP 200412 and Subsequent)** will appear on the Project 1446 menu screen as "Option 7" to record the data.

(6) To improve data entry efficiency, the computer will store the foreign partners information into a partner table. The computer will import the name and address of the foreign partner into the Form 8805 record if it has been previously established. If not previously established, then you will need to enter it.

(7) Compare the imported data from the partners table against the paper Form 8805 to ensure that the most current foreign partner information is recorded. If different, then delete the incorrect information and enter the correct information.

(8) Special procedures are required for beneficiaries of foreign estates or trusts to claim credits that flow through to them from the estate or trust. The estate or trust must issue the beneficiary a Form 8805 with a completed Schedule T. The beneficiaries must attach a copy of the form to their return to claim the section 33 credit for IRC 1446 withholding tax paid by the partnership.

(9) Form 8804 is processed under Program Code 11340 and through MFT "**08**".

3.21.25.19.1
(01-01-2025)
Form 8805 and Schedule T Fields to Record

(1) The following fields are recorded in the Project 1446 Database for Form 8805. The database includes separate buttons for each part of the form:

- Form 8805 (Part 1)
- Part 2
- Part 3
- Schedule T
- Confirm

(2) Enter the following fields into Part 1.

   a. **"Form 8805 DLN"**: It must begin with **98546** (if processed in Philadelphia) or **60546** (if processed in Ogden).

   Note: The DLN field will appear in four segments. The first segment will be preset to display the File Location Code (FLC), Tax Class, and Document Code (Doc Code **60546**). The second segment will be the Julian Date field **(ddd)** and Blocking Series **(nnn)**. The third segment will be the Sequence Number **(nn)**. The fourth segment is the List Year **(n)**.

   Since most Forms 8805 are received in DLN order, the Form 8805 data entry screen **will repeat the same DLN number for the next record to be entered.** This feature will help reduce the number of keystrokes and time it takes to enter the record. It is important to remember that when the DLN is the same, you will have to change the blocking series or sequence number of every DLN record, **or else you'll corrupt the Database.**

   Caution: If a DLN already exists in the IRMF Form 8805 Database, and you try to enter the same DLN, you will receive an error message saying that **the DLN list year is incorrect**. The easiest thing to do would be to click on the **"Remove Record"** button on the tool bar (the icon is a red plus sign on a white piece of paper). This will remove the sequence part of the

DLN and place the cursor in the beginning location position of the DLN. Send the Form 8805 to numbering for a new DLN if you're unable to enter the correct DLN.

    b.   **"WH Agent EIN"**: Line 5b or 7 of Form 8805. The default is always Line 5b.

        Note: Once the EIN is entered, and if the Database has the information of the WH Agent name, then it will automatically fill-in.

    c.   **"WH Agent Name"**: Line 5a or 6 of Form 8805. The default is always Line 5a.

    d.   **"Tax Period"**: Enter the tax period in **mm/dd/yyyy** format. The earliest tax period accepted is **12/31/2004**.

    e.   Click **"Next"** at the bottom right of the screen.

(3)   Enter the following data in to Part 2.

    a.   **"TIN Type"**: Enter a **"1"** if an SSN, ITIN or Internal Revenue Service number appears on Line 1b. If an EIN appears on Line 1b, then enter a **"2"** for the TIN Type.

    b.   **"TIN"**: Enter the SSS/EIN that appears on Line 1b of Form 8805. If no TIN is present on Form 8805, leave field blank

    c.   **"Residence"**: Select Foreign or domestic according to the address listed in Line 1c of Form 8805.

    d.   **"Country"**: Enter the Country for the country listed on Line 4 of Form 8805. Select the country from the drop down list.

    e.   **"Partners Last Name or Foreign Entity Name"**: Enter the partners' last name from Line 1a of Form 8805, or the entire Foreign Entity Name.

    f.   **"Partners First Name"**: Enter the partners' First name from Line 1a of Form 8805. Do not enter any foreign entity name here.

    g.   **"Address Line 1"**: Enter Line 1c of Form 8805.

    h.   **"Address Line 2"**: Use this field to enter the additional address Line from Line 1c.

    i.   **"Postal Code"**: Enter as follows:
    Domestic Addresses -- Enter the domestic postal code from Line 1c of Form 8805.
    Foreign Addresses -- Leave the "Postal Code" field empty for foreign addresses.

    j. Click **"Next"** at the bottom right of the screen.

(4)   Enter the following information into Part 3.

    a.   **"Tiered Partnership"**: Check the checkbox when Line 8a of Form 8805 is marked.

        Caution: If Line 9 is a negative entry do not check the Tiered Partnership button, instead check the Effectively Connected Taxable Income (ECTI) Flowthrough button.

    b.   **"Income Exempt"**: Check the checkbox when Line 8b of Form 8805 is marked.

        Caution: Checking this checkbox will tell the program to enter "0" or leave "blank" the Total Section 1446 Tax field.

    c.   **"ECI Flowthrough"**: Check the checkbox when Line 8a is marked and the entry on Line 9 is a negative amount. **Or,** the ECI entry on Line 9 is positive, but the tax on Line 10 is zero, and Line 8b is not marked.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.19.1**
Any line marked with a #
is for **Official Use Only**

Reminder: Reminder: Do not check the Tiered or Income Exempt buttons when the ECI Flowthrough button must be checked.

d. **"Effectively Connected Taxable Income (ECTI)"**: Enter the amount on Line 9 of Form 8805 in this field. Enter a significant dollar entry (e.g., 125622 for $125,622.58) without the cents. However, if the ECI is a loss with a negative amount in brackets or a minus (125622), then enter the negative money amount as -125622.

e. **"Total Section 1446 Tax"**: Enter the amount on Line 10 of Form 8805 in this field. Enter a significant dollar entry (e.g., $43,968 for $43,967.70) without the cents. However, if the ECI is a loss, then this field must be blank.

Note: When the ECI Flowthrough button is checked the Total Section 1446 Tax field will be blank. No entry, not even a zero will be accepted.

f. **"8804-C CERT"**: This is a one character field. The valid characters are **"Y"** for Yes and **"N"** for No. This field will always be "Defaulted to **N**." Therefore, if Form 8804-C is attached to Form 8805 replace the "N" with a **"Y"** and then detach Form 8804-C. See IRM 3.21.25.19 (4).

g. Click **"Next"** at the bottom left of the screen.

(5) The following fields are associated with the Schedule T – Beneficiary Information part of Form 8805 as required by the Regulations under IRC 1446. Depress the Schedule T button on the screen to get to the data entry screen to enter the data off of Form 8805 Schedule T, Lines 11a through 13.

a. **"TIN Type"**: Enter a **"1"** if an SSN, ITIN or Internal Revenue Service number appears on Line 11b. If an EIN appears on Line 1b, then enter a **"2"** for the TIN Type.

b. **"SSN/EIN:"** Enter the TIN that appears on Line 11b of Form 8805. If no TIN is present on Form 8805, leave field blank

c. **"Residence"**: Select foreign or domestic according to the address listed in Line 11c of Form 8805.

d. **"Beneficiary Last Name or Foreign Entity Name"**: Enter the partners' last name from Line 11a of Form 8805, or the entire Foreign Entity Name.

e. **"Beneficiary First Name"**: Enter the partners' First name from Line 11a of Form 8805. Do not enter any foreign entity name here.

f. **"Address Line 1"**: Enter Line 11c of Form 8805.

g. **"Address Line 2"**: Use this field to enter the additional address line from Line 11c, or if a Foreign address is present, use this field to enter the foreign City and Postal Code.

h. **"City"**: Enter as follows:
    Domestic Addresses -- Enter the U.S. city name from Line 11c of Form 8805.
    Foreign Addresses -- Enter the foreign city name as well as the foreign postal code from Line 11c of Form 8805.

i. **"Postal Code"**: Enter as follows:
    Domestic Addresses -- Enter the domestic postal code from Line 11c of Form 8805.
    Foreign Addresses -- leave the "Postal Code" field empty for foreign addresses.

j. **"Effectively Connected Taxable Income (ECTI)"**: Enter the amount on Line 12 of Form 8805 in this field. Enter a significant dollar entry (e.g.,

3.21.25.19.1   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

125622 for $125,622.58) without the cents. However, if the ECI is a loss with a negative amount in brackets or a minus (125622), then enter the negative money amount as -125622.

   k. **"Total Section 1446 Tax"**: Enter the amount on Line 13 of Form 8805 in this field. Enter a significant dollar entry (e.g., $43,968 for $43,967.70) without the cents. However, if the ECI is a loss, then this field must be blank.

   l. Click **"Next"** at the bottom left of the screen

   m. Verify the information. If correct, click the **"Save"** button near the top of the screen. If incorrect, click the **"Back"** button and correct the required fields.

3.21.25.19.2 (01-01-2024) **Query and/or Delete IRMF Form 8805**	(1) To Query an IRMF Form 8805, you must select: a. Login to the INTLWebApps Application to access the Project 1446 Database. b. Select **"Search/Edit"** to begin a Form 8805 query. c. Enter information into one of the fields to narrow down your search. d. Click on one of the buttons to the right of the selected field. e. Using the wildcard sign **"%"** before and after your information may help your query. f. Scroll through the responses until you find the correct record. (2) If the IRMF record was entered in error, or with mistakes, you can delete the record by: a. Querying the record, b. Depressing the **"Delete"** button.
3.21.25.19.3 (01-01-2024) **Updating existing Form 8805 record**	(1) To update or change an existing IRMF Form 8805 you must: a. Login to the INTLWebApps Application to access the Project 1446 Database. b. Select **"Search/Edit"** to begin a Form 8805 query. c. Enter information into one of the fields to narrow down your search. d. Click on one of the buttons to the right of the selected field. e. Using the wildcard sign **"%"** before and after your information may help your query. f. Scroll through the responses until you find the correct record. g. Locate the field that needs to be updated/modified and place the cursor in it. h. Use the **keyboard** delete or backspace key to remove the entry, and *Note:* You can also highlight the field and then type in the correct information. i. Type in the correct information. j. Press the **"Save"** button.
3.21.25.19.4 (01-01-2015) **Disposition of Form 8805 Batch Work**	(1) Upon completion of the batch work, release the completed batch work to the Product Assurance (PA) area for review. Otherwise, release it to the "Central File Control" (Document Retention Branch) of the OSPC. (2) PA will forward the completed batch work to the "Central File Control" area after their review is complete.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.19.4**
Any line marked with a #
is for **Official Use Only**

3.21.25.20
(02-19-2020)
Form 1040-NR Estate or Trust (KCSPC Only)

(1) This subsection provides coding and editing instructions for the NMF Form 1040-NR, U.S. Nonresident Alien Income Tax Return (Estate or Trust) to the Non-Master File (NMF). These returns are filed to report income received by foreign Estates or Trusts.

Note: Due to Submission Processing consolidation plans, KCSPC began Non-Master File processing of Form 1040-NR Estates and Trusts on November 5, 2018.

(2) Form 1040-NR Estate or Trust is processed under:

- Function 210
- Program Code 75700 - Sub-Function 75702
- Document Locator Number (DLN) File Location Code 09 (Kansas City)
- Tax Class 6
- Doc. Code 72 or 73
- Blocking Series 000-999 is for Non-Remit and Blocking Series 600-699 is for Remit.
- Non-Master File Tax Code 20

(3) **Batch Block Tracking System (BBTS) routing Sub-Program 75702:**

Form 1040-NR Estate or Trust NMF Program 7570X, Sub-Program 75702 BBTS Route 16 (NMF Remit and Non-Remit)

Function - Program
110 - Mail Handling
150 - Deposit Activities

210 - Code and Edit

Function - Program
180 - Batching
190 - Numbering
410 - Accounting Activity (NMF)
420 - Account Services
510 - Cycle Control and Servicing

(4) All Form 1040-NR Estate or Trust returns are processed to the Non-Master File (NMF) database at the Kansas City Submission Processing Center (KCSPC).

Note: A Form 1040-NR Estate or Trust return is processed as a **NMF** return

under Master File Tax (MFT) 20.

(5) Each Estate or Trust return must have an Employer Identification Number (EIN). If a Social Security or Individual Tax Identification Number (SSN or ITIN) appears at the top of the return instead of an EIN, then verify if the Form 1040-NR was filed by a Nonresident Alien (NRA) individual by reviewing the characteristics listed in IRM 3.21.25.20.3. If the return is a true Estate or Trust

3.21.25.20   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

return, and a valid EIN is not present and not found through IDRS research, route the return to Entity for research and EIN assignment. However, if the return does not exhibit the characteristics of an Estate or Trust return, the Form 1040-NR was filed by a NRA and needs to be processed on the Individual Master File (IMF). Transship the IMF NRA 1040-NR return to the Austin Submission Processing Center (AUSPC). Prepare Form 3210, Document Transmittal and mail to:

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215 U.S.A.

Caution: If a NMF DLN has already been assigned to the 1040-NR, take the return to your Lead Tax Examiner to have the DLN cancelled and deleted from the Service Center Control File (SCCF).

(6)   If Form 1040-NR-EZ is received for an Estate or Trust, take the following actions to ensure the taxpayer's information can be processed:

    a.   Prepare/Dummy Form 1040-NR from Form 1040-NR-EZ:
      • Enter entity information (name, address and EIN)
      • Place a check mark in the "Estate or Trust" box on the Form 1040-NR.
      • Edit the Received Date present on the Form 1040-NR-EZ to the Form 1040-NR.
      • Transfer tax data from Form 1040-NR-EZ, page 1 to corresponding lines on Form 1040-NR, pages 1 and 2.
      • Attach original Form 1040-NR-EZ behind Form 1040-NR.
      • Confirm a valid EIN is present for the Estate or Trust. If valid EIN is not present, and is not found through IDRS research, route the return to Entity for research and/or EIN assignment.

      Note: Follow normal procedures (outlined in the subsequent sections) once the return is converted from Form 1040-NR-EZ to Form 1040-NR.

    b.   Issue non-suspense correspondence to the taxpayer to inform them that they should file Form 1040-NR in the future, using the following verbiage: "We received your Form 1040-NR-EZ for your Estate or Trust. We converted your return to a Form 1040-NR because fiduciary income cannot be claimed on Form 1040-NR-EZ. In the future, please use Form 1040-NR when filing."

      Exception: Do not issue correspondence if the return is a "final" return.

3.21.25.20.1 (11-12-2021) ♦**Edit Marks**♦	(1)	Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) System through Integrated Submission and Remittance Processing (ISRP). The editing can be entered in brown, red, orange, purple or green pencil/pen.
	(2)	The only items edited on the return are those to be transcribed except where specific instructions require editing of a non-transcribed item. Lines are left blank if the entry would be a zero amount unless otherwise instructed.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.20.1**
Any line marked with a #
is for **Official Use Only**

(3)   The original entry on a return is never obliterated, altered or erased when deleting or correcting an entry. Always exercise care to ensure that the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.

(4)   For a description of specific edit marks, see the table below:

3.21.25.20.1   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Edit Mark	Description
"X"	Deletes tax data or means do not transcribe an item. For example, if deleting an original entry, edit an "X" to the left of the entry to delete. Edit the correct entry to the left or above the "X."
"/" (slash)	Means do not transcribe a form or schedule.
"//$"	Identifies the beginning and ending of a foreign country code in the entity area. For example, "/EI/$" is edited for "Ireland" or "/GM/$" is edited for "Germany."
"c/o" or "%"	Means an "in-care of" name for transcription.
Circle	Means do not transcribe an entry. Also, deletes entity data or a Received Date. *Note:* If the taxpayer circles an entry, edit the entry.
Underline	Identifies an entry for transcription (e.g., Name Control, Tax Period).
Arrow	Means the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. *Note:* Use a double arrow to identify the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Means that an entry was manually math verified and is correct.
Bracket/Parenthesis	Means a negative numerical amount. *Note:* Code and Edit (C&E) is no longer required to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly shows a negative amount with brackets () or "-" sign. Bracket negative amounts when editing negative entries on transcription lines (i.e., computing and entering a line entry, entering a missing line entry).
Vertical line or Decimal Point	Means the separation of dollars and cents.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.20.1**
Any line marked with a #
is for **Official Use Only**

Edit Mark	Description
Zero, Dash or None	"ZERO", "DASH", "NONE", or "N/A" are valid entries except when specific instructions require editing of an entry.
Rocker	Means the amount paid when drawn under a remittance amount.

3.21.25.20.2
(01-01-2015)
Delinquent Returns

(1) A return is normally delinquent if it is not received on or before the Return Due Date (RDD). However, accept the return as timely filed if the received date is #

IRM 3.10.73, Batching and Numbering.

(2) Accept a return as timely if:

   a.   The return was mailed in time to reach the Service through normal handling within the legal period but,
   b.   Through no fault of the taxpayer, it was not delivered.

(3) Consider a return timely if it appears that the Post Office might have sent it to another government agency in error, or if the original envelope bears a timely postmark or a timely date stamp by that agency. However, if the return was erroneously addressed to another agency, it will be date stamped with the current date when the IRS received it.

(4) See IRM 3.21.25.20.5 for information on the due date of Form 1040-NR Estate or Trust.

(5) If a return is delivered to the IRS after the date prescribed for filing, consider the following:

   •   The postmark date stamped on the envelope as the date of delivery.

       Note: If the postmark date falls on or before the prescribed date for filing the return, then consider the return timely and edit the timely postmark date in MMDDYYYY format.

3.21.25.20.2.1
(11-12-2021)
♦Compliance Secured/Prepared Returns♦

(1) Compliance functions (Collections and Examination) secure returns from the taxpayer and also prepare returns if the taxpayer does not provide them.

(2) Compliance notates:

   a.   Prepared tax returns with "6020(b)" or "SFR" (Substitute for Return).
   b.   Secured tax returns with "TC 59X" or "ICS" or "Process as Original" with a Form 13133, Expedite Processing Cycle, attached with the "Delinquent Return" box checked.

Note: If "RD" (Return Delinquency) is notated on the front of the return **and not circled**, remove from the batch and route to Collections.

3.21.25.20.2   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

3.21.25.20.2.2
(11-12-2021)
♦**IRC 6020(b) - Prepared**
by Collection♦

(1) When the taxpayer doesn't file a required return, IRC 6020(b) is the authority for the IRS to prepare the return.

(2) These returns are identified by the notation: "PREPARED AND SIGNED UNDER THE AUTHORITY OF IRC REGULATION 6020(b) OF THE INTERNAL REVENUE CODE" which is located in the center bottom of Page 1 of the return.

    a. Returns must have a Received Date. If missing, follow the normal procedures for editing the IRS Received Date.

    b. Compliance Function representatives must sign returns. If not, route to Compliance using Form 4227, Intra-SC Reject or Routing Slip.

Note: Accept revenue officer (RO) typed or electronic signatures as valid signatures on the return.

    c. **Do Not** correspond with the taxpayer for unprocessable conditions.

3.21.25.20.2.3
(01-01-2019)
♦**Collection Secured**♦

(1) These returns are identified by the notations: "TC 59X" or "ICS". **Do Not** edit any CCC on these returns.

    a. **Do not** edit CCC "G" on these returns.

    b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules).

    c. Edit CCC "W" if the IRS Received Date is more than two years and nine months after the Return Due Date. Do not send the return to Statute Control.

    Reminder: If there is indication penalties require suppression, edit the proper Computer Condition Code(s).

3.21.25.20.2.4
(01-01-2019)
♦**Examination**
Prepared♦

(1) These returns are identified by the notation: "SFR" or "SUBSTITUTE RETURN" on Page 1.

    a. Return must have a Received Date. If no Received Date is present, follow the normal procedures for editing the Received Date.

    b. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC "3" and continue processing.

    c. If Form 13133, Expedite Processing Cycle, is attached, edit the Computer Condition Code(s) that are checked on the form.

Note: Do not enter CCC "D" unless the return due date (without regard to extensions) is July 30, 1996 or prior, even if the CCC "D" box is checked on Form 13133.

    d. Edit CCC "W" if the IRS Received Date is more than two years and nine months after the Return Due Date. Do not send the return to Statute Control.

3.21.25.20.2.5
(01-01-2019)
♦**Examination Secured**♦

(1) These returns are identified by the notation: "Process as Original" on Page 1 of the return with a Form 13133, Expedite Processing Request, attached with the "Delinquent Return" box checked.

    a. **Do not** edit CCC "G" on these returns.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.20.2.5**
Any line marked with a #
is for **Official Use Only**

b.   Use **approved** Correspondence Action Sheet to correspond for condi-
tions that are unprocessable (e.g., missing signatures, missing
schedules).
c.   Edit the Computer Condition Code(s) that are checked on Form 13133.
d.   Edit CCC "W" if the IRS Received Date is more than two years and nine
months after the Return Due Date. **Do not** send the return to Statute
control.

Reminder: If Form 13133 (or something similar) shows penalties require suppres-
sion, edit the proper Computer Condition Code(s).

<table>
<tr>
<td valign="top">

3.21.25.20.3
(01-01-2024)
**Distinguishing Form
1040-NR Estate or Trust
Returns from Individual
Returns**

</td>
<td valign="top">

(1)   Estate or Trust returns will have some or all of the following characteristics:

- Name line(s) may consist of numbers or a combination of letters and
numbers.
- Account, Trust, Grantor, or Nominee may be indicated.
- Name line(s) may show "Estate of . . ."
- Filing status is estate or trust.

   Note: No filing status may be indicated on forms prior to tax year 2022.

- No exemptions may be shown.
- The personal exemption amount on Line 13 may be **$300.00 (for
Trusts distributing all of their income), $5,050.00 (for Qualified Dis-
ability Trusts), or $100.00 for any other type of Trust)**, whereas **an
Estate can only claim $600.00.**
- The return may have an EIN instead of an SSN or ITIN Number.
- The trust will show deductions for distributions made to U.S. or foreign
beneficiaries. The trust may state that it is a grantor trust of a foreign
owner. If so, **flag the return** (staple a Yellow Tag on the Upper Left
Hand Corner (ULHC) of Form 1040-NR and visibly write LB&I Examina-
tion on it). Accounting will forward the return to Examination after they
have processed the return to the NMF system. Refer to alpha list IRM
3.21.25.20.6 (1) c) for the forwarding address.

</td>
</tr>
<tr>
<td valign="top">

3.21.25.20.4
(01-02-2019)
**Re-Entry Document
(Form 1040-NR Estate or
Trust Only)**

</td>
<td valign="top">

(1)   A return posted to the IMF in error must be reprocessed to post to the NMF.

A Re-entry document is referred to as:

- **A Re-input return (a return that has not posted to the master file,
e.g., unpostable).**
- **A Re-processable return (a return that has posted to the master
file, e.g., return posted to the wrong account or module).**

(2)   Some re-entry returns may have originally been filed electronically (E-File).
These returns may be identified by the presence of Mod E-File printouts in lieu
of the actual return. Do not correspond for missing signatures on these
documents.

(3)   Each re-entry return must have a Form 3893, Re-entry Document Control, or
Form 13596, Reprocessing Returns, attached.

- Form 3893 is used to reinput documents that have not posted to an
account or module.
- Form 13596 is used to reprocess documents to the correct account or
module that had previously posted to the wrong account or module.

</td>
</tr>
</table>

3.21.25.20.3   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

(4) If you receive a Form 1040-NR Estate or Trust re-entry document, make sure the Entity part of the return reflects an EIN, along with the name of an Estate or Trust. If not, then forward to Entity on a Form 4227 to have them look up the correct Estate or Trust entity data. Once it is returned from Entity, or if the return Entity is already correct, follow the instructions in IRM 3.21.25.20.7 (2) to have the return assigned a NMF DLN.

Note: If a NMF DLN **09672 or 09673** is already present on the return, prepare Form 4227, Intra-SC Reject or Routing Slip with the explanation **"NMF 1040-NR Estate or Trust"** and forward to the NMF Accounting, Stop 6362 P-6, and staple it to the face of the document.

3.21.25.20.5 (04-28-2020) **Due Date**	(1) If Form 1040-NR is being filed for a NRA Estate or Trust that has an office in the United States, the return is due by the 15th day of the 4th month following the close of the tax year. For a calendar year return, the due date is April 15.

Exception: For tax year 2017, the IRS officially extended the due date to April 18, 2018 due to computer system outages. In addition, per Notice 2020-23, the due date for Tax Year 201912 through 202002 returns were postponed until July 15, 2020.

Note: This type of return will be assigned a DLN beginning with **"09673."**

(2) If Form 1040-NR is being filed for a NRA Estate or Trust that does **not** have an office in the United States, the return is due by the 15th day of the 6th month following the close of the tax year. (For a calendar year return, the due date is June 15.)

Note: This type of return will be assigned a DLN beginning with **"09672."**

Reminder: If the regular due date for filing falls on a Saturday, Sunday, or legal holiday, Form 1040-NR is due by the next business day.

(3) If the Estate or Trust cannot file the return by the due date, they can file Form 4868 to get an automatic 6-month extension of time to file. The Estate or Trust must file Form 4868 by the regular due date of the return and to the address listed in the instruction part of Form 4868.

Estates and Trusts must mail Form 1040-NR to:
Kansas City Submission Processing Campus
333 W. Pershing Road
Kansas City, MO 64108

Reminder: Due to Submission Processing consolidation plans, KCSPC began Non-Master File processing of Form 1040-NR Estates and Trusts on November 5, 2018.

3.21.25.20.5.1 (01-01-2015) **Early Filed Returns**	(1) Never send an Early Filed return back to the taxpayer. (2) If the month of the Tax Period is the same or after the month of the processing date, determine how early the return has been filed using the table below:

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.20.5.1**
Any line marked with a #
is for **Official Use Only**

If	Then
The processing date is prior to the Tax Period Ending by 3 months or less.	Process as usual.
The processing date is prior to the Tax Period Ending by more than 3 months.	Attach an approved Correspondence Action Sheet to request confirmation of the Tax Period Ending.

3.21.25.20.6
(01-01-2024)
Document Perfection

(1) Verify only the items below:

     a. **Name Control:** Underline name control in red. Be certain that the name control of the trust itself is shown, rather than that of the bank or other company.

     b. **Identifying Number:** Determine the EIN as follows:

If	And	Then
EIN is missing,	You can determine the correct EIN from the attachments and/or schedules,	Edit the EIN to the proper location.
The EIN is either a Preparer Tax Identification Number (PTIN) or Individual Taxpayer Identification Number (ITIN), Social Security Number (SSN)	Unnumbered or Numbered	1. Remove return from batch. 2. Route to Entity Control following local procedures for EIN assignment.
Multiple EINs are present,	You can determine the correct EIN from the attachments and/or schedules,	Edit the EIN to the proper location.
The EIN contains any of the following conditions and cannot be determined from attachments and/or schedules: • Illegible • Missing • Other than 9 digits • All zeros • All nines	Unnumbered or Numbered	1. **Circle out all illegible EINs, zeros or nines.** 2. **Look through the return for an EIN and/or research IDRS.** 3. If found, edit to the proper location. 4. If not found, route to Entity Control following local procedures.

3.21.25.20.6   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

If	And	Then
"PENDING", "APPLIED FOR," etc., is found in the EIN area,	Unnumbered or Numbered	1. **Circle out the word "PENDING", "APPLIED FOR".** 2. **Look through the return for an EIN.** 3. If found, edit to the proper location. 4. If not found, route to Entity Control following local procedures.

\#
\#
\#
\#

3210, Document Transmittal at:

Internal Revenue Service
Attn: Classification
BLN 2-H08.200
2970 Market Street
Philadelphia, PA 19104

Do not edit the Address.

d. **Tax Period:** Edit the tax period in "YYYYMM" format on Form 1040-NR, and to the left of the printed tax year if it is a fiscal or prior year return.

Note: **No editing is required on a current year return.**

e. **Received Date:** A Received Date is required on all **Form 1040-NR returns** and it may or may not be stamped on the face of the return. A valid Received Date Stamp appears in **MMDDYYYY** format. Use the chart below to perfect the received date.

If	Then
The return is received within	The return is considered timely.
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.

\#
\#

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.20.6**
Any line marked with a #
is for **Official Use Only**

If	Then	
or extended due date and the postmark or shipment date is on or before the legal or extended due date,	Edit the IRS Received Date to agree with the postmark or shipment date.	# # # # # # # # # # # # # # # # # # # # #
	Note: **For certified mail only**- If a postmark is not present, look for a "USPS.com Track & Confirm" record that has been attached to the return (should be before the envelope). Use the "Acceptance" date on the record to determine timeliness and follow normal editing procedures. If the "USPS.com Track & Confirm" record is not attached, no action is required.	

If	Then
The Received Date stamp is not present or the date is illegible or invalid,	Determine the received date in the following order: 1. Service Center Automated Mail Processing System (SCAMPS) digit date. 2. Revenue Officer's signature date. 3. Signature date (only if within current year). ***Note:*** Use the signature date on prior returns only when it is signed in the current year. DO NOT use the signature date stamp to determine the received date for replies to correspondence. 4. Julian control date minus 10 days. 5. Current date minus 10 days. Edit the Received Date in MMDDYYYY format in the center of Page 1 of the return.
An envelope is not attached	Use the postmark date stamped on the face of the return.
The postmark is missing and the envelope is **certified**,	• Look for the "USPS.com Track & Confirm" record that has been attached to the return (should be before the envelope). • Use the "Acceptance" date on the record to determine timeliness and follow normal editing procedures. • If the "USPS.com Track & Confirm" record is not attached, no action is required.
An envelope has a USPS and private metered postmark	Always use the USPS postmark. ***Note:*** Consider a private metered postmark timely if of the legal due date.

#

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25.20.6**
Any line marked with a #
is for **Official Use Only**

If	Then
An envelope has two private metered postmarks	Use the latest private **metered** postmark. ***Note:*** Consider a private metered postmark timely if of the legal due date.
An envelope has only one private metered postmark	Use the private metered postmark.

#

#
#
#

24 and edit your re-computed calculations. Compute by:

Line	Computing Tax
18	Add the amounts on Lines 16 and 17 to arrive at the amount for Line 18.
21	Add amounts on Lines 19 and 20 to arrive at the amount for Line 21.
22	Subtract Line 21 from Line 18 to arrive at the amount of Line 22.
23d	Add the amounts from Lines 23a thru 23c to arrive at the amount for Line 23d.
24	Add the amounts from Lines 22 and 23d to arrive at the amount on Line 23.

g. **Line 25e: Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax:** This line must be numeric. **X** out negative entries. Form 8805 must be attached to support the withholding

#
#

h. **Line 25f: Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons:** This line must be numeric. "X" out negative entries. Form 8288-A **must always be credit verified** by the FIRPTA Code and Edit unit (in Ogden) by calling 801-620-7584 or faxing to 855–305–4957 to obtain FIRPTA credit verification. Once verified, Ogden will fax Form 13698, International Credit Verification Slip (within 48 hours)

#

Note: If Form 13698 verifies an amount other than the amount listed on the document, **X** the credit on Line 25f and edit the correct amount verified on the 1040-NR return that is reflected on Form 13698. For example, if the taxpayer claims $14,000, but Form 13698 verifies $7,000, then "X" the credit on Line 25f and edit $7,000.

i. **Line 25g: Form 1042-S Foreign Person's U.S. Source Income Subject to Withholding:** This line must be numeric. "X" out negative entries. Form 1042-S must be attached to support the withholding on Line 25g. If no

3.21.25.20.6   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

# #

j. **Signature:** If the return is unsigned, attach an approved Correspondence Action Sheet to request the taxpayer signature. **DO NOT CORRESPOND IF FACSIMILE SIGNATURE IS PRESENT.**

(2) If Form 1040-NR is delinquent (See IRM 3.21.25.20.2), check the return for an explanation of late filing. If the taxpayer attaches correspondence with a reasonable cause explanation for failure to file a timely return, take the following action:

1. Detach the reasonable cause explanation correspondence from the return.
2. Complete **Form 3499,** Informational Transmittal, and forward to Cincinnati Accounts Management Campus (CAMC),
IRS – CAMC
201 W. Rivercenter Blvd.
Covington, KY 41011
Attn: Stop 6111G Team C103 NMF
3. In the remarks area write "Process attached Reasonable Cause Correspondence. TC 150 to post to NMF in four weeks."
4. Continue processing Form 1040-NR.

3.21.25.20.7
(01-01-2015)
Disposition of Returns

(1) Once all **numbered Form 1040-NR Estate or Trust** returns have been edited, forward the return to Accounting.

(2) Once all **UN-numbered Form 1040-NR Estate or Trust** returns have been edited, forward the return to the Numbering function. Once Numbering has numbered the 1040-NR Estate or Trust return, then Numbering will forward the numbered return to Accounting.

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

3.21.25.20.7

This Page Intentionally Left Blank

Exhibit 3.21.25-1   (01-01-2015)
♦**U.S. Possessions ZIP Codes**♦

American Samoa (AS)

City	ZIP Code
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

Federated States of Micronesia (FM)

City	ZIP Code
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

Guam (GU)

City	ZIP Code
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

Marshall Islands (MH)

City	ZIP Code
Ebeye	96970
Majuro	96960

Northern Mariana Islands (MP)

City	ZIP Code
Capitol Hill	96950
Rota	96951
Saipan	96950

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **Exhibit 3.21.25-1**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.21.25-1 (Cont. 1) (01-01-2015)

♦**U.S. Possessions ZIP Codes**♦

City	ZIP Code
Tinian	96952

Palau (PW)

City	ZIP Code
Koror	96940
Palau	96940

Puerto Rico (PR), City and Zip Code

City	Zip Code		City	Zip Code
Adjuntas	00601		La Plata	00786
Aguada	00602		Lares	00669
Aguadilla	00603		Las Marias	00670
Aguas Buenas	00703		Las Piedras	00771
Aguirre	00704		Levittown	00949
Aibonito	00705		Loiza	00772
Anasco	00610		Loiza Street Station	00936
Angeles	00611		Luquillo	00773
Arecibo	00612		Manati	00674
Arroyo	00714		Maricao	00606
Bajadero	00616		Maunabo	00707
Barceloneta	00617		Mayaguez	00680
Barranquitas	00794		Mercedita	00715
Barrio Obrero Station	00935		Minillas Center	00936
Bayamon	00956		Moca	00676
Boqueron	00622		Morovis	00687
Cabo Rojo	00623		Naguabo	00718
Caguas	00725		Naranjito	00719
Camuy	00627		Orocovis	00720
Canovanas	00729		Palmer	00721
Caparra Heights	00920		Patillas	00723
Carolina	00982		Penuelas	00624

Exhibit 3.21.25-1 (Cont. 2) (01-01-2015)
♦**U.S. Possessions ZIP Codes**♦

City	Zip Code		City	Zip Code
Catano	00962		Ponce	00731
Cayey	00736		Puerta de Tierra	00936
Ceiba	00735		Puerta Real	00740
Cerro Gordo	00754		Punta Santiago	00741
Ciales	00638		Quebradillas	00678
Cidra	00739		Ramey	00603
Coamo	00769		Rincon	00677
Comerio	00782		Rio Blanco	00744
Condado	00907		Rio Grande	00721
Corozal	00783		Rio Piedras	00927
Coto Laurel	00780		Rosario	00636
Culebra	00775		Sabana Grande	00637
Dorado	00646		Sabana Hoyos	00688
Ensenada	00647		Sabana Seca	00952
Esperanza	00765		Saint Just	00978
Fajardo	00738		Salinas	00751
Fernandez Juncos	00936		San Antonio	00690
Florida	00650		San Francisco	00927
Fort Buchanan	00934		San German	00683
Garrachales	00652		San Juan	00936
Guanica	00653		San Lorenzo	00754
Guayama	00784		San Sebastian	00685
Guayanilla	00656		Santa Isabel	00757
Guaynabo	00965		Santurce	00936
Gurabo	00778		Toa Alta	00953
Hatillo	00659		Toa Baja	00949
Hato Rey	00936		Trujillo Alto	00976
Hormigueros	00660		University	00936
Humacao	00791		Utuado	00641
Isabela	00662		Vega Alta	00692
Jayuya	00664		Vega Baja (box 1-9049)	00694

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **Exhibit 3.21.25-1**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.21.25-1 (Cont. 3) (01-01-2015)

♦**U.S. Possessions ZIP Codes**♦

City	Zip Code		City	Zip Code
Juana Diaz	00795		Vieques	00765
Juncos	00777		Villalba	00766
La Cumbre	00926		Yabucoa	00767
Lajas	00667		Yauco	00698

Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section), City and Zip Code

City	Zip Code		City	Zip Code
Charlotte Amalie	00802		Saint Croix	00820
Christiansted	00820		Saint John	00830
Cruz Bay	00830		Saint Thomas	00805
Downtown	00840		Sunny Isle	00850
Frederiksted	00840		Veterans Annex	00820
Kingshill	00850			

Exhibit 3.21.25-1   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Exhibit 3.21.25-2   (01-01-2015)
Form 8288-B Withholding Certificate

Seller	Buyer
3307 (Zero/Exempt - TIN for Refund) 3308 (Reduced MTAXL - TIN for Refund) 3309 (Zero/Exempt - Generic) 3310 (Reduced MTAXL - Generic) 3311 (Reduced NOL) 3312 (Reduced Installments) 3313 (Rejected - RFMI not Recd) 3314 (Rejected - MTAXL >10%) 3315 (Filed 8288-B Late) 3319 (RFMI) 3320 (Interim Letter) 3793 (No TIN – 8288-B)	3309 (Zero/Exempt - Generic) 3310 (Reduced MTAXL - Generic) 3312 (Reduced Installments) 3313 (Rejected - RFMI not Recd) 3314 (Rejected - MTAXL >10%) 3316 (Rejected - Generic) 3318 (Filed 8288-B Late) 3319 (RFMI) 3320 (Interim Letter) 3497 (Reduced - Generic) 3793 (No TIN – 8288-B)

Exhibit 3.21.25-3   (01-01-2023)
Form 13698, International Credit Verification Slip

#

Exhibit 3.21.25-3   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
34020003 #   Any line marked with a #
is for **Official Use Only**

Exhibit 3.21.25-4   (01-01-2015)
Form HUD-1, Settlement Statement

B. Type of Loan			

1. ☐ FHA 2. ☐ RHS 3. ☐ Conv. Unins.	6. File Number:	7. Loan Number:	8. Mortgage Insurance Case Number:
4. ☐ VA 5. ☐ Conv. Ins.			

C. Note: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name & Address of Borrower:	E. Name & Address of Seller:	F. Name & Address of Lender:
G. Property Location:	H. Settlement Agent:	I. Settlement Date:
	Place of Settlement:	

J. Summary of Borrower's Transaction		K. Summary of Seller's Transaction	
100. Gross Amount Due from Borrower		**400. Gross Amount Due to Seller**	
101. Contract sales price		401. Contract sales price	
102. Personal property		402. Personal property	
103. Settlement charges to borrower (line 1400)		403.	
104.		404.	
105.		405.	
Adjustment for items paid by seller in advance		**Adjustment for items paid by seller in advance**	
106. City/town taxes to		406. City/town taxes to	
107. County taxes to		407. County taxes to	
108. Assessments to		408. Assessments to	
109.		409.	
110.		410.	
111.		411.	
112.		412.	
120. Gross Amount Due from Borrower		**420. Gross Amount Due to Seller**	
200. Amount Paid by or in Behalf of Borrower		**500. Reductions In Amount Due to seller**	
201. Deposit or earnest money		501. Excess deposit (see instructions)	
202. Principal amount of new loan(s)		502. Settlement charges to seller (line 1400)	
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204.		504. Payoff of first mortgage loan	
205.		505. Payoff of second mortgage loan	
206.		506.	
207.		507.	
208.		508.	
209.		509.	
Adjustments for items unpaid by seller		**Adjustments for items unpaid by seller**	
210. City/town taxes to		510. City/town taxes to	
211. County taxes to		511. County taxes to	
212. Assessments to		512. Assessments to	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid by/for Borrower		**520. Total Reduction Amount Due Seller**	
300. Cash at Settlement from/to Borrower		**600. Cash at Settlement to/from Seller**	
301. Gross amount due from borrower (line 120)		601. Gross amount due to seller (line 420)	
302. Less amounts paid by/for borrower (line 220)	( )	602. Less reductions in amounts due seller (line 520)	( )
303. Cash ☐ From ☐ To Borrower		**603. Cash** ☐ To ☐ From Seller	

The Public Reporting Burden for this collection of information is estimated at 35 minutes per response for collecting, reviewing, and reporting the data. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number. No confidentiality is assured; this disclosure is mandatory. This is designed to provide the parties to a RESPA covered transaction with information during the settlement process.

Previous edition are obsolete	Page 1 of 3	HUD-1

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

34020004

Exhibit 3.21.25-4

Exhibit 3.21.25-4 (Cont. 1) (01-01-2015)
Form HUD-1, Settlement Statement

L. Settlement Charges			Paid From Borrower's Funds at Settlement	Paid From Seller's Funds at Settlement
700. Total Real Estate Broker Fees				
Division of commission (line 700) as follows :				
701. $	to			
702. $	to			
703. Commission paid at settlement				
704.				
800. Items Payable in Connection with Loan				
801. Our origination charge		$ (from GFE #1)		
802. Your credit or charge (points) for the specific interest rate chosen		$ (from GFE #2)		
803. Your adjusted origination charges		(from GFE #A)		
804. Appraisal fee to		(from GFE #3)		
805. Credit report to		(from GFE #3)		
806. Tax service to		(from GFE #3)		
807. Flood certification to		(from GFE #3)		
808.				
809.				
810.				
811.				
900. Items Required by Lender to be Paid in Advance				
901. Daily interest charges from to @ $ /day		(from GFE #10)		
902. Mortgage insurance premium for months to		(from GFE #3)		
903. Homeowner's insurance for years to		(from GFE #11)		
904.				
1000. Reserves Deposited with Lender				
1001. Initial deposit for your escrow account		(from GFE #9)		
1002. Homeowner's insurance months @ $	per month $			
1003. Mortgage insurance months @ $	per month $			
1004. Property Taxes months @ $	per month $			
1005. months @ $	per month $			
1006. months @ $	per month $			
1007. Aggregate Adjustment	-$			
1100. Title Charges				
1101. Title services and lender's title insurance		(from GFE #4)		
1102. Settlement or closing fee	$			
1103. Owner's title insurance		(from GFE #5)		
1104. Lender's title insurance	$			
1105. Lender's title policy limit $				
1106. Owner's title policy limit $				
1107. Agent's portion of the total title insurance premium to	$			
1108. Underwriter's portion of the total title insurance premium to	$			
1109.				
1110.				
1111.				
1200. Government Recording and Transfer Charges				
1201. Government recording charges		(from GFE #7)		
1202. Deed $ Mortgage $ Release $				
1203. Transfer taxes		(from GFE #8)		
1204. City/County tax/stamps Deed $ Mortgage $				
1205. State tax/stamps Deed $ Mortgage $				
1206.				
1300. Additional Settlement Charges				
1301. Required services that you can shop for		(from GFE #6)		
1302.	$			
1303.	$			
1304.				
1305.				
1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)				

Previous edition are obsolete   Page 2 of 3   HUD-1

Exhibit 3.21.25-4   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
                34020005   Any line marked with a #
                                                                     is for **Official Use Only**

Exhibit 3.21.25-5   (01-01-2025)
Glossary and Acronyms

Glossary

GLOSSARY	DEFINITION
ACTION CODES	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
ACTION TRAIL	A notation in the lower left side margin on page 1 of a return which means or explains an action taken.
AMENDED RETURN	A return that changes information submitted on a previously filed return.
AUDIT CODE	An alpha character edited in the right bottom margin of a return to identify a specific condition for the Examination Operation.
BATCH	A group of blocks of documents. A batch cannot have more than 20 blocks.
BLOCK	A group of up to 100 documents with consecutive DLNs containing the same block number (digits 9 through 11 of the DLN). (A block cannot have more than 100 documents since the documents are numbered from 00 to 99.)
BUSINESS MASTER FILE (BMF)	A magnetic tape file containing information about taxpayers' filing business returns and related documents.
CALENDAR YEAR	A tax year that begins January 1 and ends on December 31.
CENTRALIZED AUTHORIZATION FILE (CAF)	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and state tax returns. The CAF system contains two types of records: 1. Taxpayer records 2. Representative records
CHECK DIGITS	Two alpha characters used to identify the tax account.
CLASSIFIED WASTE	Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments for guidance on handling classified waste to prevent inadvertent/unauthorized destruction of records.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **Exhibit 3.21.25-5**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.21.25-5 (Cont. 1) (01-01-2025)
Glossary and Acronyms

GLOSSARY	DEFINITION
CODING	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.
COMPUTER CONDITION CODE (CCC)	A single alpha or numeric character edited on a return which either identifies a special condition or directs the computer to take a specific programmed action. CCCs are posted to the Master File.
CORRESPONDENCE ACTION SHEETS (CAS)	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return; others generate a letter.
CURRENT YEAR RETURN	The tax year that is the same as the calendar year.
DATA	All information reported or coded on forms, schedules, and attachments.
DELINQUENT RETURN	A return filed after the due date without an approved extension.
DOCUMENT LOCATOR NUMBER (DLN)	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
DUMMYING	The act of transferring information provided by the taxpayer onto a required transcribed form/schedule.
EDITING	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
EMPLOYER IDENTIFICATION NUMBER (EIN)	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.
ERROR RESOLUTION SYSTEM (ERS)	A system for the examination and correction of returns rejected due to taxpayer and processing errors.
FISCAL YEAR	A tax year which ends on a date other than December 31.
FORM	An IRS document identified by a number, e.g., Form 1040.
FRIVOLOUS FILER/NON-FILER	Filers and non-filers who use certain types of tax avoidance arguments which are not supported by law.

Exhibit 3.21.25-5   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Exhibit 3.21.25-5 (Cont. 2) (01-01-2025)
Glossary and Acronyms

GLOSSARY	DEFINITION
HARDSHIP	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures. Although a determination of hardship is highly subjective, the work leader must be consulted if a particular situation may be considered for referral to the Taxpayer Advocate Service (TAS).
INDIVIDUAL MASTER FILE (IMF)	A magnetic tape file containing information about taxpayers' filing individual income tax returns and related documents.
INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)	A unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return or are listed as a spouse or a dependent and who do not have and cannot obtain a valid Social Security Number. Taxpayers obtain an ITIN by filing a Form W-7.
INTEGRATED DATA RETRIEVAL SYSTEM (IDRS)	A system that enables employees in the area/ territory offices and the campuses to have visual access to certain computer-based information in taxpayer accounts.
INTEGRATED SUBMISSION AND REMITTANCE PROCESSING SYSTEM (ISRP)	A computerized system which will convert paper tax and information documents and remittances received by the IRS into perfected electronic records of taxpayer data.
INTERNATIONAL RETURN	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
JULIAN DATE	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
JURAT	The perjury statement required in the signature area of a tax return, form, or schedule.
MASTER FILE	A magnetic tape record which contains taxpayer accounts.
NAME CONTROL	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, child care providers, etc.
NONRESIDENT ALIEN (NRA)	An alien individual (not a U.S. citizen), who does not meet either the green card test or the substantial presence test for the calendar year.
PERFECTING	Making returns acceptable for data entry through editing procedures.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **Exhibit 3.21.25-5**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.21.25-5 (Cont. 3) (01-01-2025)
Glossary and Acronyms

GLOSSARY	DEFINITION
PIPELINE	The areas in the IRS Submission Processing Campus that process a return from the time it is received until the data from the return is entered to an account in the IRS' main computer. These areas include Receipt and Control, Code and Edit, Data Conversion, Error Resolution, Rejects, and Unpostables.
POWER OF ATTORNEY (POA)	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
PAID PREPARER TAX IDENTIFICATION NUMBER (PTIN)	Paid preparer tax identification number.
PRIMARY TAXPAYER	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
PRIMARY TAXPAYER IDENTIFICATION NUMBER (P-TIN)	The TIN associated with the taxpayer who is listed first on the name line of the caption.
PRIOR YEAR RETURN	A return for a tax period prior to the current tax year.
PROCESSABLE RETURN	A return which meets all the requirements for ISRP input.
RECEIVED DATE	Date a return was received by the IRS. If the date is unknown and a Received Date is required, there is a prescribed formula for determining the date to edit as the Received Date. (Required on Amended, Fiscal Year, Short Year, Prior Year, and Delinquent Returns.)
RE-INPUT DOCUMENT	A document that did not post to the Master File when originally entered and is now being entered again with a Form 3893, Re-Entry Document Control.
RETURN	A legal document used by the taxpayer to report income, deductions, and tax liability.
RETURN DUE DATE	The date in which the return is due to the IRS.
SCHEDULE	An IRS document identified by alpha characters or numbers (e.g., Schedule B, Schedule 8812).
SECONDARY TAXPAYER	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
SECONDARY TAXPAYER IDENTIFICATION NUMBER (S-TIN)	The TIN associated with the taxpayer whose name appears second on a joint return.

Exhibit 3.21.25-5   *Internal Revenue Manual*   Cat. No. 34020U (11-15-2024)

Exhibit 3.21.25-5 (Cont. 4) (01-01-2025)
Glossary and Acronyms

GLOSSARY	DEFINITION
SIGNIFICANT ENTRY	Any positive or negative number or dollar amount other than zero.
SOCIAL SECURITY NUMBER (SSN)	A nine-digit number identifying the account of an individual on the Individual Master File.
STATUTE RETURN	A return filed for a Tax Period more than three years prior to the current Tax Period.
SUFFIX	Information added at the end of a word, phrase, or series of numbers. For instance, a title may be edited as a suffix to a name as in James Canary, Exec.
TAX EXAMINER (TE) STAMP	A rubber stamp containing a unique identifying number of the Code & Edit tax examiner working the return.
TAX PERIOD	The time covered by a particular return represented by the year and month in which the period ends. For example, **1612** stands for the tax year ending December 31, 2016.
TAXPAYER ADVOCATE SERVICE (TAS)	An independent organization within the IRS whose employees help taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe than an IRS system or procedure is not working as it should.
TAXPAYER IDENTIFICATION NUMBER (TIN)	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN) or an Employer Identification number (EIN).
THIRD PARTY DESIGNEE	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
TRANSACTION CODE (TC)	A three-digit numeric code defining the precise nature of an action posted to the Master File.
TRANSCRIPTION	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
UNPOSTABLES	Data which cannot be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **Exhibit 3.21.25-5**
Any line marked with a #
is for **Official Use Only**

Exhibit 3.21.25-5 (Cont. 5) (01-01-2025)
Glossary and Acronyms

GLOSSARY	DEFINITION
UNPROCESSABLE DOCUMENT	A document which cannot be perfected for the ADP system, usually because of incomplete information.

Acronym

ACRONYM	DEFINITION
AKA	Also Known As
AP	Approved Paragraph
APO	Army Post Office
ASED	Assessment Statute Expiration Date
AUSPC	Austin Submission Processing Campus
BMF	Business Master File
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
CPA	Certified Public Accountant
CY	Calendar Year
DECD	Deceased
DLN	Document Locator Number
DOT	Date of Transfer
EIN	Employer Identification Number
ELF	Electronic Filing
ERS	Error Resolution System
EXEC	Executor
FMV	Fair Market Value
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay
FY	Fiscal Year
IDRS	Integrated Data Retrieval System

Exhibit 3.21.25-5   International Revenue Manual   Cat. No. 34020U (11-15-2024)

Exhibit 3.21.25-5 (Cont. 6) (01-01-2025)
Glossary and Acronyms

ACRONYM	DEFINITION
IDT	Identity Theft
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Returns Processing
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
KCSPC	Kansas City Submission Processing Campus
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFT	Master File Tax
N/A	Not Applicable
NO	National Office
NR	No Record
NRA	Nonresident Alien
OSPC	Ogden Submission Processing Campus
PCD	Program Completion Date
PER REP	Personal Representative
POA	Power of Attorney
PPR	• Personal Property Rental • Payment Plan Request
P-TIN	Primary Taxpayer Identification Number
Prep. TIN (PTIN)	Paid Preparer Tax Identification Number
PY	Prior Year Processing Year
RTN	Routing Transit Number
SERP	Servicewide Electronic Research Program
SPC	• Special Processing Code • Submission Processing Center

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**
Internal Revenue Manual
Exhibit 3.21.25-5

Exhibit 3.21.25-5 (Cont. 7) (01-01-2025)
Glossary and Acronyms

ACRONYM	DEFINITION
SFR	Substitute for Return
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TIN	Taxpayer Identification Number
TP	Taxpayer
TR	Trustee
TY	Tax Year
USPS	United States Postal Service

Exhibit 3.21.25-5 Internal Revenue Manual Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Internal Revenue Manual

3.21.25 Index

3.21.25 Index   Internal Revenue Manual   Cat. No. 34020U (11-15-2024)
Any line marked with a #
is for **Official Use Only**

Cat. No. 34020U (11-15-2024)   Internal Revenue Manual   **3.21.25 Index**
Any line marked with a #
is for **Official Use Only**