



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.21.261

NOVEMBER 14, 2023

## EFFECTIVE DATE

(01-01-2024)

## PURPOSE

- (1) This transmits revised 3.21.261, International Returns and Document Analysis - Foreign Investment in Real Property Tax Act (FIRPTA).

## MATERIAL CHANGES

- (1) IRM 3.21.261.3.3 - Added new subsection for Identity Theft case procedures. (IPU 23U0819 issued 07-12-2023)
- (2) IRM 3.21.261.5.1(2) - Updated TAS Service Level Agreements link. (IPU 23U0819 issued 07-12-2023)
- (3) IRM 3.21.261.7(3) - Added references related taxpayer authentication in this subsection to improve visibility. (IPU 23U0720 issued 06-12-2023)
- (4) IRM 3.21.261.8(3) - Removed Statute exception process. (IPU 23U0027 issued 01-03-2023)
- (5) IRM 3.21.261.8(3) - Updated Statute exception process for processing year 2023. (IPU 23U0107 issued 01-17-2023)
- (6) IRM 3.21.261.8.1(1) - Added new Computer Condition Code "G" processing procedures.
- (7) 3.21.261.9(1) - Added reference to IRM 3.21.261.16.
- (8) IRM 3.21.261.10(2) - Added subject matter experts can research for duplicate returns.
- (9) IRM 3.21.261.10.1(1) - Updated references from Correspondence Imaging System to Correspondence Imaging Inventory. (IPU 23U0027 issued 01-03-2023)
- (10) IRM 3.21.261.10.1(4) - Added instruction for processing Form 8288 when Form 8288-A is already processed. (IPU 23U0250 issued 02-08-2023)
- (11) IRM 3.21.261.11.1(5) - Updated references from Correspondence Imaging System to Correspondence Imaging Inventory. (IPU 23U0027 issued 01-03-2023)
- (12) IRM 3.21.261.11.2 - Removed paragraphs 2 through 9 as they don't apply to IRM 3.21.261.
- (13) IRM 3.21.261.12 - Added instructions for identifying amended Form 8288 returns. (IPU 23U0250 issued 02-08-2023)
- (14) IRM 3.21.261.12(1) - Added new Computer Condition Code G information.
- (15) IRM 3.21.261.12(2) - Added new Computer Condition Code G editing instructions.
- (16) IRM 3.21.261.13(3) - Added instructions to research Form 8288-B database if the withholding certificate received date is missing.
- (17) IRM 3.21.261.13(5) - Removed redundant instructions because they already exist in other subsections.

- (18) IRM 3.21.261.13.2 - Corrected Form 8288-C attachment procedures. (IPU 23U0250 issued 02-08-2023)
- (19) IRM 3.21.261.13.2 - Update various routing instructions to match Form 8288 processing.
- (20) IRM 3.21.261.14(3) - Updated instructions to complete approved Correspondence Action Sheet and attach to Form 8288.
- (21) IRM 3.21.261.15.1(6) - Added guidance for responding to re-entry documents with procedural conflicts. (IPU 23U0539 issued 04-25-2023)
- (22) IRM 3.21.261.15.2(5) - Added guidance for responding to reprocessing documents with procedural conflicts. (IPU 23U0539 issued 04-25-2023)
- (23) IRM 3.21.261.16(4) - Updated references from Correspondence Imaging System to Correspondence Imaging Inventory. (IPU 23U0027 issued 01-03-2023)
- (24) IRM 3.21.261.16(6) - Corrected procedures for circling out TAS and Chief Counsel received dates.
- (25) IRM 3.21.261.17(1) - Added no computer condition codes needed for Form 8288 with only Part V completed.
- (26) IRM 3.21.261.17(2) - Added Computer Condition Code G.
- (27) IRM 3.21.261.17(5) - Added Computer Condition Code G information.
- (28) IRM 3.21.261.18.2(1)(b) - Updated name control editing example to include estates and trusts.
- (29) IRM 3.21.261.18.2(4) - Added missing Form 8288-C information. (IPU 23U0250 issued 02-08-2023)
- (30) IRM 3.21.261.19(4) - Added reference to Exhibits 8 through 10.
- (31) IRM 3.21.261.19.2(1) - Added missing line number to editing instructions. (IPU 23U0603 issued 05-08-2023)
- (32) IRM 3.21.261.19.2(1) - Added instructions for default part number when none of the parts is filled out on Form 8288. (IPU 23U0250 issued 02-08-2023)
- (33) IRM 3.21.261.19.2(2) - Added instruction for editing the part number on older Forms 8288. (IPU 23U0796 issued 07-03-2023)
- (34) IRM 3.21.261.19.2(7) - Added instructions for when to edit Part I as the part number default and updated all figures to match editing instructions. (IPU 23U0250 issued 02-08-2023)
- (35) 3.21.261.19.3 - Updated IRM subsection name to reflect the correct line number on Form 8288.
- (36) 3.21.261.19.3(1) - Corrected editing instructions for using purple ink and for researching IDRS for established entities on Form 8288.
- (37) IRM 3.21.261.19.3.1 - Updated IRM subsection name to reflect the correct line number on Form 8288.
- (38) IRM 3.21.261.19.6 - Included Form 8288-C to the instructions. (IPU 23U0250 issued 02-08-2023)
- (39) IRM 3.21.261.19.6(3) - Added reminder with references for proper taxpayer authentication. (IPU 23U0720 issued 06-12-2023)
- (40) IRM 3.21.261.19.7- Added example for underlining the description on Line 2 of Form 8288.

- (41) IRM 3.21.261.19.9(5) - Corrected instructions for updating the date of withholding certificate. (IPU 23U0250 issued 02-08-2023)
- (42) IRM 3.21.261.19.9(9) - Added instruction to research Form 8288-B database for missing date of transfer. (IPU 23U0539 issued 04-25-2023)
- (43) IRM 3.21.261.19.9(10) - Added reminder with references for proper taxpayer authentication. (IPU 23U0720 issued 06-12-2023)
- (44) IRM 3.21.261.19.10(3) - Added instructions for processing Forms 8288 with Form 8288-A and 8288-C. (IPU 23U0250 issued 02-08-2023)
- (45) IRM 3.21.261.19.11 - Added new editing instructions for Part 1, Part 2, and Part 3 of Form 8288. Deleted outdated editing instructions. (IPU 23U0250 issued 02-08-2023)
- (46) IRM 3.21.261.19.11(3) - Correction instruction for editing the part number and included link to an additional exhibit. (IPU 23U0302 issued 02-24-2023)
- (47) IRM 3.21.261.19.11(5-9) - Added notes with editing instructions for prior year returns.
- (48) IRM 3.21.261.19.11(11) - Added reminder with references for proper taxpayer authentication. (IPU 23U0720 issued 06-12-2023)
- (49) IRM 3.21.261.19.11(12) - Added reminder with references for proper taxpayer authentication. (IPU 23U0720 issued 06-12-2023)
- (50) IRM 3.21.261.19.12 - Deleted paragraph 4 and corrected remaining caution statements to include clarification when the amount withheld is less than the withholding tax. (IPU 23U0250 issued 02-08-2023)
- (51) IRM 3.21.261.19.12(1) - Corrected Form 8288 part number references.
- (52) IRM 3.21.261.19.12(9) - Added reminder with references for proper taxpayer authentication. (IPU 23U0720 issued 06-12-2023)
- (53) IRM 3.21.261.19.13(2) - Corrected reminder editing instructions.
- (54) IRM 3.21.261.19.13(3) - Added instructions for what to do when an approved withholding certificate is attached to Form 8288 and Parts I, II or III were not filled out correctly.
- (55) IRM 3.21.261.19.13(4-5) - Added IRM reference when editing the withholding tax percentage.
- (56) IRM 3.21.261.19.13(5) - Removed obsolete editing instructions for Form 8288, Line 13. (IPU 23U0796 issued 07-03-2023)
- (57) IRM 3.21.261.19.13(6) - Removed the last two rows from the table as they contained obsolete instructions.
- (58) IRM 3.21.261.19.14(5) - Added IRM references and instructions not to send stamped Form 8288-A copy B when Part IV of Form 8288 is filled out.
- (59) IRM 3.21.261.19.15 - Added instructions not to send stamped Form 8288-A copy B when Part IV of Form 8288 is filled out.
- (60) IRM 3.21.261.19.16(3) - Added Bypass Indicator editing instructions for prior year forms and when to circle the Date of Withholding Certificate.

- (61) IRM 3.21.261.19.16(4) - Updated Figure 3.21.261-8a and Figure 3.21.261-8b with Line 6 and Line 10 editing example. (IPU 23U0250 issued 02-08-2023)
- (62) IRM 3.21.261.19.17(4) - Added a note with editing instructions when the amount realize is not equal to the correct tax withholding percentage.
- (63) IRM 3.21.261.19.19(2) - Updated references from Correspondence Imaging System to Correspondence Imaging Inventory. (IPU 23U0027 issued 01-03-2023)
- (64) Exhibit 3.21.261-1 - Updated with new editing instructions for transcription lines. (IPU 23U0250 issued 02-08-2023)
- (65) Exhibit 3.21.261-8 - Updated with new editing instructions for transcription lines. (IPU 23U0250 issued 02-08-2023)
- (66) Exhibit 3.21.261-9 - Updated with new editing instructions for transcription lines. (IPU 23U0250 issued 02-08-2023)
- (67) Exhibit 3.21.261-10 - Updated with new editing instructions for transcription lines. (IPU 23U0250 issued 02-08-2023)
- (68) The following changes were made throughout this IRM:
  - Spelling, grammar, punctuation and formatting;
  - Plain language and editorial updates to improve readability;
  - Updated tax periods used for current processing;
  - Reorganized IRM sections for clarity and to comply with Plain Language guidelines per the BMF consistency file;
  - Updated IRM to add more detailed content per feedback from Chief Counsel.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 3.21.261, dated November 15, 2022 (effective January 1, 2023), is superseded. This IRM incorporates the following IRM Procedural Updates (IPUs): IPU 23U0027 issued 01-03-2023, IPU 23U0107 issued 01-17-2023, IPU 23U0250 issued 02-08-2023, IPU 23U0302 issued 02-24-2023, IPU 23U0539 issued 04-25-2023, IPU 23U0603 issued 05-08-2023, IPU 23U0720 issued 06-12-2023, and IPU 23U0796 issued 07-03-2023.

#### **AUDIENCE**

Wage and Investment Code and Edit employees at Ogden Submission Processing Campus (OSPC)

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3.21.261

Foreign Investment in Real Property Tax Act (FIRPTA)

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3.21.261.1  
(01-01-2023)  
**Program Scope and Objectives**

- (1) **Purpose:** This Internal Revenue Manual (IRM) provides Code and Edit instructions for processing Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, to the Business Master File (BMF), with a **Date of Transfer (DOT) of 12/13/2005 or later.**

**Note:** Another related resource is IRM 3.21.25, Miscellaneous Tax Returns which is used for processing Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons to the International Web Application (INTLWebApps) Database (Db) and verifying FIRPTA credits.

- (2) **Audience:** These procedures apply to IRS employees with responsibility for reviewing and editing the Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, information returns in Document Perfection Operation including Supervisory Tax Examining Assistant, Lead Tax Examining Technicians, and Tax Examining Technicians primarily the International team at the Ogden Submission Processing Center.
- (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.
- (5) **Primary Stake Holders:** Submission Processing (SP) and Large Business and International (LB&I).
- (6) **Program Goals:** Accurately review and prepare all paper returns for Data Transcription and/or correspondence as necessary.

3.21.261.1.1  
(01-01-2023)  
**Background**

- (1) Form 8288 is processed to the BMF under:
- File Location Code (FLC) **60 Ogden Submission Processing Campus (OSPC) or 98 Philadelphia Submission Processing Campus (PSPC)**
  - Tax Class 1
  - Document Code 40
  - Blocking Series 000-999
  - Master File Tax (MFT) Code 17
  - Program Code **1133X**
  - Function 210
- (2) If the DOT on Form 8288 is 12/12/2005 or prior, transship the return to the Kansas City Submission Processing Campus (KCSPC), Non-Master File (NMF) Accounting Section for processing to the Automated Non-Master File (ANMF) system. These returns will be assigned a "09641 Document Locator Number (DLN)" and processed as a NMF return.
- (3) There is no official extension form for Form 8288.
- (4) The Return Due Date (RDD) for Form 8288 is 20 days after the Date of Transfer (DOT), or 20 days from the withholding certificate date (if applicable).
- (5) All Form 8288 returns with a DOT of 12/13/2005 or later will be processed at the Ogden Submission Processing Campus (OSPC) as a **"Non-Remittance"** return.

## 3.21 International Returns and Documents Analysis

**Caution:** Form 8288 will have a “green rocker” placed under the payment amount. The payment amount is edited in green on the top right margin of Form 8288. Payments will be processed with a separate Document Locator Number (DLN) with Doc Code 17, 19, 70, or 76 and assigned a Trace Identification (ID) and Transaction Sequence Number. These numbers will be posted to Master File.

- (6) See Exhibit 3.21.261-8 for Prior Year Conversion for Form 8288, February 2016 revision.
- (7) New IRC 1446(f) was added by section 13501 of “the Tax Cuts and Jobs Act,” 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). On April 2, 2018, the Department of the Treasury and the Internal Revenue Service released Notice 2018-29, 2018-16 I.R.B. 495, which provides temporary guidance under IRC 1446(f) regarding the disposition of a partnership interest that is not publicly traded and announces an intent to issue regulations under IRC 1446(f). On May 13, 2019, the Department of the Treasury (Treasury Department) and the Internal Revenue Services (IRS) issued proposed regulations under IRC 1446(f) (84 FR 21198). On November 30, 2020, the Treasury Department and the IRS published final regulations (TD 9926) in the Federal Register (85 FR 76910) under IRC 1446(f). The Treasury Department and the IRS have determined that, until other guidance, or forms and instructions have been issued under IRC 1446(f), transferees required to withhold under IRC 1446(f)(1) must use the rules in IRC 1445 and the regulations thereunder for purposes of reporting and paying over the tax. The forms specified in those rules include 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.

**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 Forms 8288 and Forms 8288-A.

3.21.261.1.1.1  
(01-01-2023)

### Form 8288 Background

- (1) The Foreign Investment in Real Property Tax Act (FIRPTA) of 1980 was amended by the Deficit Reduction Act of 1984. This amendment added Section 1445 to Chapter 3, Subchapter A, of the Internal Revenue Code (IRC) of 1954. Section 1445 requires the withholding of tax on dispositions of certain U.S. Real Property Interests (**USRPI**) by a foreign seller.
- (2) IRC 897 of the Code (enacted under the 1980 FIRPTA legislation) provides rules for the taxation of nonresident alien individuals and foreign corporations on sales or other dispositions of U.S. real property interests (including installment sales, exchanges, foreclosures, and deeds in lieu of foreclosure of U.S. real property interests). In addition, Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs) with foreign investors are subject to the FIRPTA rules under IRC 1445 and IRC 897.
- (3) FIRPTA applies to what it defines as a U.S. real property interest under IRC 897(c), which includes:
- Any interest in real property located in the United States or the Virgin Islands (including an interest in land or improvements thereon, a mine, well, or other natural deposit).

- Certain personal property associated with the use of real property.
  - Any interest, other than solely as a creditor, in any domestic corporation, unless the taxpayer can show the corporation is not a U.S. real property holding corporation during the previous five years (or during the period in which the transferor (seller) held the interest, if shorter).
- (4) Duty to withhold - Under IRC 1445(a) transferees (buyers) of a USRPI from a transferor (foreign seller) must deduct and withhold tax. A transferee can be a Domestic or Foreign person or entity, or multiple individuals. If the transferee fails to withhold, then the transferee will be held liable for:
- The payment of the tax, and
  - The payment of any applicable penalties and interest.
- (5) Agents have a duty to provide notice of false certifications under IRC 1445(d). **But for a breach of that duty, they are not liable for the withholding tax under IRC 1445(a).**
- (6) For dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions (see first “note” below), the withholding agent must withhold and remit to the IRS 10 percent of the amount indicated in Line 6, Part I, or Line 10, Part II of Form 8288 and for dispositions after February 16, 2016, withholding is at 15 percent of the amount indicated in Line 6, Part I, or Line 10, Part II of Form 8288, or 21 percent (35 percent for dispositions prior to January 1, 2018) of the amount indicated on Line 10, Part II of Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons.

**Note:** For post February 16, 2016 dispositions, where a property is acquired by the transferee for use by the transferee as a residence and the amount realized by the foreign transferor is more than \$300,000, but does not exceed \$1,000,000, the withholding agent generally must withhold and remit to the IRS 10 percent of the amount indicated in Line 6, Part I of Form 8288.

**Note:** The transferee can pay a lesser amount if they received an approved Withholding Certificate (W/H Cert) from the Internal Revenue Service (IRS). A copy of the W/H Cert must be attached to Form 8288, and an entry must be present on either Line 6, Part I or Line 10, Part II. Otherwise, the tax must be 10 percent, 15 percent, or 21 percent (35 percent for dispositions prior to January 1, 2018). However, in the case of an IRC 1446(f)(1) disposition (Form 8288, Line 13, Part III), the transferee can pay a lesser amount without an approved Withholding Certificate (W/H Cert). Prior year returns include the statement “Section 1446(f)(1) withholding” (or something similar) at the top of Forms 8288 and Forms 8288-A.

- (7) The duty to withhold under an IRC 1445(e) distribution may lie with either the:
- Foreign Corporation
  - Domestic Corporation
  - Domestic or Foreign Partnership
  - Trustee of Domestic or Foreign Trust
  - Executor of Domestic or Foreign Estate
- (8) The Internal Revenue Service issued Treasury Decision (TD) 9082 on August 5, 2003, revising the Income Tax Regulations under IRC 897, IRC 1445, and

## 3.21 International Returns and Documents Analysis

IRC 6109 to require the use of a Taxpayer Identifying Number on the submission of FIRPTA documents under IRC 897 and IRC 1445. TD 9082 became effective August 5, 2003. 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.

- (9) **Form 8288 is due** on or before the 20th day from the Date of Transfer (DOT). There is no official extension form for Form 8288. However, if a withholding certificate is issued to the transferor (seller) reducing the amount of FIRPTA tax owed, then Form 8288 is due on or before the 20th day from the date on the withholding certificate. This date must be documented on Line 4 of Form 8288 as the Date of Withholding Certificate. If the principal purpose for filing the application for a withholding certificate was to delay paying the IRS the amount withheld, interest and penalties will apply from the original Date of Transfer (DOT).

**Reminder:** If you correct the Date of Transfer (DOT) on Form 8288, then you must correct the Date of Transfer (DOT) on Form 8288-A.

**Caution:** In the case of an IRC 1446(f)(1) disposition (Form 8288, Part III), the transferee can pay a lesser amount without providing an approved Withholding Certificate (W/H Cert) to the IRS at the time of processing. However, unlike IRC 1445 returns with Withholding Certificates, IRC 1446(f)(1) returns do not have a Date of Withholding Certificate. These are still due on or before the 20th day from the DOT.

- (10) If two or more persons are joint transferees, each is obligated to withhold. However, the obligation of each will be met if one of the joint transferees withholds and transmits the required amount to the Internal Revenue Service (IRS). If two or more returns are filed, then each return must report and pay their share of the amount realized and the withholding. If an application for withholding is submitted on or before the date of the transfer, the amount withheld need not be paid over to the IRS, and the accompanying Form 8288 is not due, until the 20th day following the IRS's final determination with respect to the application.

If	Then
The transferee wrote the total amount realized and withholding on the forms,	Edit the amount on each form by equally dividing the amount realized and withholding.
All the transferees' names appear on each Form 8288,	Circle the names of all but one transferee, whose name matches the listed Taxpayer Identification Number (TIN).
More than one TIN is listed,	Circle out the remaining TIN that does not match the listed transferee.

**Note:** Cases like this will generally be resolved by the Cincinnati and Ogden Accounts Management area via correspondence and duplicate filing condition processing.

- (11) If one or more foreign persons and one or more U.S. persons jointly transfer a USRPI the withholding agent (buyer/transferee) must determine the amount subject to withholding in the following manner.
- The withholding agent will allocate the amount realized from the transfer among the transferors based on their capital contribution to the property. For this purpose, a husband and wife are treated as having contributed 50% each.
  - The withholding agent will withhold on the total amount allocated to foreign transferors.
  - The withholding agent will credit the amount withheld among the foreign transferors as they mutually agree. The transferors must request the withholding be credited as agreed upon by the 10th day after the date of transfer. If no agreement is reached, the withholding agent will credit the withholding by evenly dividing it among the foreign transferors.

**Note:** If there is any indication the withholding agent did not properly allocate amount realized or amount withheld, see IRM 3.21.261.19.11(9) for more information.

- (12) In general, IRC 1446(f)(1) provides that if any part of the gain on any disposition of an interest in a partnership would be treated under section 864(c)(8) as effectively connected with the conduct of a trade or business within the United States, then the transferee (buyer) must deduct and withhold a tax equal to 10 percent of the amount realized on the disposition. Under an exception in IRC 1446(f)(2), however, withholding is generally not required if the transferor (seller) furnishes an affidavit or Form W-9, Request for Taxpayer Identification Number and Certification, to the transferee stating, among other things, the transferor is not a foreign person. Notice 2018-29 and Regulations section 1.1446(f)-2(b) provide other exceptions to withholding under IRC 1446(f). IRC 1446(f) is effective for transfers after December 31, 2017.

**Note:** To identify these types of returns on prior year Form 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. For current year returns, the transferee (buyer) will complete Part III of Form 8288.

## 3.21.261.1.1.2 (01-01-2023) Form 8288-A Background

- (1) Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, are filed on a transaction-by-transaction basis and attached to Form 8288. Two copies (Copy A and B) of Form 8288-A are to be attached to Form 8288 for each transferor (seller). Because each Form 8288 reflects only one specific transaction, only Forms 8288-A related to each transaction should be submitted. If more than one Form 8288-A reflecting a separate transaction is submitted with one Form 8288, correspond for the missing Forms 8288.

**Note:** In general, a foreign person is a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, or foreign estate, **but not a resident alien individual.**

- (2) Prior to Integrated Submission and Remittance Processing (ISRP), Numbering will forward the Batch work to the FIRPTA unit. The FIRPTA unit will:

## 3.21 International Returns and Documents Analysis

- a. Stamp the incoming Batch work (Form 2345, Batch Transmittal) with their "FIRPTA" stamp.
- b. Assign the Batch work to a FIRPTA tax examiner who will populate the Form 8288-A FIRPTA database with each foreign transferor(s) (seller) Copy A information, which will be used later to perform the credit verification using Form 13698, International Credit(s) Verification Slip.

**Note:** Refer to IRM 3.21.25, Miscellaneous Tax Returns for instructions on recording Form 8288-A to the Form 8288-A Information Return Master File (IRMF) FIRPTA Database, even if the Form 8288-A is not attached because a record must be entered prior to releasing the batch work to ISRP.

**Example:** Form 1120-F (U.S. Income Tax Return of a Foreign Corporation), Form 8804, (Annual Return for Partnership Withholding Tax (IRC 1446) or Form 1040-NR Fiduciary with a Form 8288-A needs to be credit verified.

- c. Stamp and mail "Copy B of Form 8288-A" to the foreign transferor (seller) or correspond for a Taxpayer Identifying Number (TIN).
  - d. Stamp Form 8288 with the FIRPTA date stamp to show they have processed Copy A of Form 8288 to the FIRPTA database.
  - e. Release the Batch work (Form 8288 and Copy A of Form 8288-A) to the ISRP clerical function for pipeline processing.
- (3) In general, a copy of Form 8288-A stamped by the IRS must be attached to the transferor's (seller's) return to establish the amount withheld under IRC 1445(a) or 1446(f)(1) which is available as a credit. In situations where the tax is withheld but the purchaser does not pay over the amount withheld to the IRS, the transferor (seller) will not receive a stamped copy of Form 8288-A from the IRS. Nonetheless, the transferor (seller) can establish the amount of tax withheld by the transferee (purchaser/buyer) by attaching to its tax return substantial evidence (e.g., closing documents for IRC 1445(a) or partnership interest purchase agreement for IRC 1446(f)(1)) of the amount of tax withheld. See IRM 3.21.25.16, Credit Verifying Form 8288-A (FIRPTA) Credits, for more information.

### 3.21.261.1.1.3 (01-01-2023) Form 8288-C Background

- (1) Form 8288-C, Statement of Withholding Under Section 1446(f)(4) (for Withholding on Dispositions by Foreign Persons of Partnerships Interests), is filed on a transaction-by-transaction basis and attached to Form 8288 in situations where transferee (buyer) did not withhold the 10 percent withholding tax under IRC 1446(f)(1).
- (2) Under IRC section 1446(f)(4), if the transferee (buyer) fails to withhold any amounts required, the partnership must deduct and withhold from distributions the amount the buyer failed to withhold (plus interest). These distribution payment amounts and other relevant information are reported on Form 8288-C.

**Note:** Form 8288-C is required when Form 8288, Part 4 is filled out. If missing correspond with Letter 3104, CAS.



3.21.261.1.2  
(11-09-2021)

## Authority

- (1) Internal Revenue Code 1445 and IRC 897 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) New IRC 1446(f) was added by section 13501 of the Tax Cuts and Jobs Act, P.L. 115-97, which was enacted on December 22, 2017. Section 13501 of the Act also added new section 864(c)(8). On April 2, 2018, the Department of the Treasury and the Internal Revenue Service released Notice 2018-29, 2018-16 I.R.B. 495, which provides temporary guidance under IRC 1446(f) regarding the disposition of a partnership interest that is not publicly traded. It also and announced an intent to issue regulations under IRC 1446(f) regarding the disposition of a partnership interest that is publicly traded and not publicly traded. IRS and Treasury issued proposed regulations under new IRC 1446(f) on May 13, 2019, and final regulations on November 30, 2020, which apply to transfers occurring on or after January 29, 2021.
- (3) Policy statements for Submission Processing are contained in IRM 1.2.12, Service Wide Policies and Authorities, Policy Statements for Submission Processing Activities.

3.21.261.1.3  
(01-01-2018)

## Responsibilities

- (1) The Director, SP Office 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 in this IRM and maintain updated IRM procedures.

3.21.261.1.4  
(01-01-2018)

## Program Objectives and Review

- (1) **Program Goals:** Code & Edit is tasked with timely and accurately reviewing and editing all paper returns.
- (2) **Program Reports:** The Monitoring Section under Submission Processing Program Management /Process Assurance monitors the inventory and timely processing of the returns.
- (3) **Program Effectiveness:** The program goals are measured by the following reviews:
  - Embedded Quality Submission Processing (EQSP)
  - Balanced Measures
  - Managerial reviews
- (4) **Annual Review:** The processes included in this manual are reviewed annually to ensure accuracy and promote consistent tax administration.

- 3.21.261.1.5  
(01-01-2019)  
**Terms/Definitions/  
Acronyms**
- (1) Acronyms and a glossary of terms can be found in Exhibit 3.21.261-12.
- 3.21.261.1.6  
(01-01-2018)  
**Related Resources**
- (1) The following job aids have been developed to assist tax examiners in their work:
- BMF Name Control Job Aid, Document 7071-A, Catalog Number 38048K.
  - Coding and Editing BMF Tax Returns, Foreign Addresses, Document 2324-002, Catalog Number 62293V.
- 3.21.261.2  
(01-01-2018)  
**◆IRM Deviation  
Procedures◆**
- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.4, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.
- 3.21.261.3  
(11-09-2021)  
**◆Business Master File  
(BMF) Consistency◆**
- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Code and Edit 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) A ◆ (diamond) before and after the subsection title shows BMF Consistency subsections.
- (4) Text in normal print is the common processes for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.
- 3.21.261.3.1  
(01-01-2020)  
**◆Criminal Investigation  
(CI) Referral◆**
- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.
- (2) If CI has stamped the return, do not send for further CI action.

#



Refund Claim	Ogden and Kansas City
	<ol style="list-style-type: none"> <li>1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious.</li> <li>2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.</li> <li>3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI).</li> <li>4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.</li> <li>5. Edit Action Code 341 or CCC "U" (whichever is applicable) on the return.</li> <li>6. Continue processing the return.</li> </ol>

#

- (4) Because of the repetitive nature of the Code and Edit (C&E) function, C&E Tax Examining technicians often recognize income tax return data which is outside of the norm for data found on similar returns for each income tax return type. If C&E finds return characteristics not meeting Audit Code or Exam referral criteria it deems suspicious, CI is available to review the referral.

- (5) If a suspicious return is found, do the following:

1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious.
2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.
3. Route the copy as shown in the table below.

Ogden	Kansas City
Mail Stop 9001, Criminal Investigation (CI)	Mail Stop S2 9000, Criminal Investigation (CI)

4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.
5. Continue processing the return.

- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.

3.21.261.3.2  
(01-01-2018)  
◆ **Examination (Exam)**  
**"Funny Box"◆**

- (1) The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has a vast multitude of programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

## 3.21 International Returns and Documents Analysis

3.21.261.3.3  
(07-13-2023)

### ◆Business Master File (BMF) Identity (ID) Theft◆

- (1) BMF 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.

3.21.261.4  
(11-09-2021)

### ◆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, correspondence, or face-to-face, 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 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. Correspondence 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 attempt 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 and should give 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) his or her badge identification (ID Card) number on the first contact.

3.21.261.5  
(01-01-2023)

◆Taxpayer Advocate Service (TAS)◆

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. Its job is to protect taxpayers' rights by striving to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights (TBOR). TAS offers free help to taxpayers, including when taxpayers face financial difficulties due to an IRS problem, when they are unable to resolve tax problems they haven't been able to resolve on their own, or when they need assistance to address an IRS system, process, or procedure that is not functioning as it should. 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 Wage and Investment (W&I) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.
- (3) Refer taxpayers to 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.
- (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.See IRM 13.1.7.6, Same Day Resolution by Operations.
- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.21.261.5.1  
(07-13-2023)

◆TAS Service Level Agreements (SLAs)◆

- (1) The National Taxpayer Advocate reached agreements with the Commissioners of the Wage and Investment (W&I) Division, Small Business Self/Employed (SB/SE) Division, Tax Exempt Government Entities (TE/GE) Division, Criminal Investigation (CI), 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 found at <https://irs.gov.sharepoint.com/sites/TAS/SitePages/SLA.aspx>.

3.21.261.6  
(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 was 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.

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- (3) Indicate the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (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.

3.21.261.7  
(06-12-2023)

### General Disclosure Guidelines

- (1) IRC 6103 establishes the taxpayer's (T/P's) right to privacy of tax information. You must provide correct information to the correct T/P or authorized representative (check IDRS CC CFINK for Power of Attorney - POA).
- (2) Taxpayer returns and 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 provides criminal penalties for unauthorized disclosure or unauthorized inspection of returns and return information and requires 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 full discussions refer to IRM 11.3.1, Introduction to Disclosure through IRM 11.3.40, Disclosures Involving Trust Fund Recovery Penalty Assessments.

3.21.261.8  
(01-17-2023)

### ◆ Statute Returns ◆

- (1) Any return with a Received Date two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) Route Statute returns to the Statute Control Unit daily or more often if needed.

**Note:** The Form 8288 return is considered unprocessable until it cleared by Statute Control.

**Exception:** If the return has already been cleared by Statute Control, edit Computer Condition Code (CCC) "W" and continue processing. However, if the statute clearance date shows a date cleared more than 90 days earlier, send return to Statute Control function for clearance.

- (3) If any of the conditions listed below are present, **don't** route to Statute Control Unit for clearance. Instead, edit CCC "W" and continue processing.

- Compliance IRC 6020(b) returns.
  - Secured by Examination/Collections, secured by TEGE, secured by TEGE Employee Plan (EP) Exam.
  - Returns with Transaction Code (TC) 59X or “ICS” (Integrated Collection System) notated on the face of the return.
  - Returns showing “substitute returns prepared by Examination (SFR)” in top margin of the return.
  - Returns with a stamp indicating a previous clearance by Statute Control within the last 90 days.
  - Return is a 2019 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2019 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.
- (4) If a return has a Form 12412, Operations Assistance Request (OAR), from TAS and is a potential statute control return but is not stamped “Cleared by Statute”, give it to the lead. The lead will contact the TAS employee listed on the OAR for rejection of the return and send it back to TAS for clearance by the Statute Control Unit.

**Note:** If the return is within 90 days of the statute expiration date, advise the TAS employee of such and route the return directly to Statute Control for clearance.

- (5) Statute returns are unprocessable until cleared by Statute Control.

If	Then
The return is numbered,	<ol style="list-style-type: none"> <li>1. Edit CCC “U”.</li> <li>2. Leave the return in the batch and continue processing.</li> </ol>
The return is unnumbered,	<ol style="list-style-type: none"> <li>1. Do not continue processing and edit CCC “U”.</li> <li>2. Pull the return from the batch.</li> <li>3. Attach Form 4227, Intra-SC Reject or Routing Slip, and route to Statute Control Unit.</li> </ol>

- (6) Edit CCC “W” if the Statute Control Unit stamps or shows clearance on the front of the return.
- (7) The Internal Revenue Code (IRC) states the Internal Revenue Service (IRS) will assess, refund credit, and collect taxes within specific time limits. These limits are known as **Periods of Limitations**. When they expire, the IRS can no longer assess additional tax, allow a claim for refund by the taxpayer, nor take

## 3.21 International Returns and Documents Analysis

collection action. There are different periods of limitations for **Assessment, Refund, and Collection** Statutes. The expiration of these periods is tracked separately.

(8) The different periods of limitations expiration dates tracked are:

- Assessment Statute Expiration Date (ASED): Return filed timely - three years from the Return Due Date (RDD) or three years from approved extended due date; Returns filed late - three years after the return was filed; No return filed - assessment may occur at any time. See IRC 6501(a) and (c)(3).
- Refund Statute Expiration Date (RSED): three years from the time the return was filed or, if later, two years from the date after the tax was paid. See IRC 6511(a) and IRC 6511(b)(2)(A).
- Collection Statute Expiration Date (CSED) is generally 10 years from the 23-C date or 10 years from the date of the Transaction Code (TC) 29X or 30X adjustment. See IRC 6502(a).

**Note:** Exceptions may apply to change the periods of limitations.

(9) Several conditions may change the general **Assessment Statute Expiration Date (ASED)**. They include:

- IRC 6501 (c) (1) - False Return
- IRC 6501 (c) (4) - Extensions by Agreement
- IRC 6501 (b) (3) - Substitute for Return by Authority of IRC 6020(b)

**Caution:** IRC 6020(b) is not a tax return that triggers the period of limitations on assessment under IRC 6501(a). If the taxpayer subsequently files a return reporting an additional liability, that return constitutes an original tax return allowing for the assessment of any additional amount not already assessed under the Substitute for Return program and triggering the running of the period of limitations on assessment for the tax year.

- IRC 6501 (d) - Is request for Prompt Assessments, which shortens the Assessment Period
- IRC 6501 (e) - Substantial Understatement (more than 25 percent) Omission of Income provides for a six-year period of limitations
- IRC 6503 (a) - Issuance of Statutory Notice of Deficiency (90-day Letter, which suspends the running of the period of limitations)
- IRC 6503 (h) - Bankruptcy
- IRC 6229(a) through IRC 6229(h) Partnership Items (effective for tax years beginning before December 31, 2017)

(10) In the case of a partnership subject to the unified partnership audit and litigation procedures of IRC 6221 - 6234, the issuance of a notice of final partnership administrative adjustment suspends the statute under IRC 6229 (d). The partnership can extend its statute through a Form 872 signed by a general partner on behalf of the partnership, or through a Form 872-P signed by the tax matters partner.

(11) Once a partnership issues Form 8805 (Foreign Partner's Information Statement of IRC 1446 Withholding Tax) to its partners, the partnership may not claim a refund for any amount of tax shown on the Form 8805 as paid on behalf of the partners per Treasury Regulation Section 1.1446-3(d)(2)(iv).



- (12) If a partnership subject to the unified partnership audit and litigation procedures of IRC 6221 - 6234 is entitled to a refund, it must file a refund request (Request for Administrative Adjustment - (RAA)) within three years of the filing of the partnership return. Under IRC 6227(a), the RAA must be filed using a Form 8082 (Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)). If a Form 872-P (Consent to Extend the Time to Assess Tax Attributable to Partnership Items) or Form 872 statute extension is secured from the partnership, the RAA can be filed within this extended period according to IRC 6227.
- (13) Section 1101 of the Bipartisan Budget Act of 2015 (BBA) repeals the TEFRA partnership audit rules for partnership tax years beginning after December 31, 2017. See revised sections 6221 through 6241. While the new rules generally go into effect for partnership taxable years beginning after December 31, 2017, partnerships may elect these rules for tax years beginning after November 2, 2015, and before January 1, 2018. See Treas. Reg. 301.9100-22.
- (14) Refer to IRM 25.6, Statute of Limitations for more Statute instructions.

3.21.261.8.1  
(01-01-2024)  
◆ **Protective Claims** ◆

- (1) Remove returns marked as “Protective Claim”, “Protective Claim for Refund,” or similar statement from the batch and route to Accounts Management (AM). Notate “Protective Claim” in the remarks box of Form 4227, Intra-SC Reject or Routing Slip.  
Internal Revenue Service  
Attn: BMF INTL AM Dept. - **3-L08.154**  
**2970 Market St.**  
**Philadelphia, PA 19104**

**Notate “Protective Claim” in the remarks box of Form 4227.**

**Exception:** If the **Form 8288** return is amended, do not remove from batch. Edit Computer Condition Code “G.” and follow normal processing procedures.

3.21.261.9  
(01-01-2024)  
**Delinquent Returns**

- (1) A return is normally delinquent if it is not received on or before the Return Due  
3.10.73, Batching and Numbering, and IRM 3.21.261.16.
- (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 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.

**Note:** Beginning after February 19, 2016, taxpayers must use the revised mailing address provided in the updated regulations. However, the IRS will not

## 3.21 International Returns and Documents Analysis

assert penalties against taxpayers that use the old mailing address previously specified in the regulations, which is an obsolete mailing address at the Philadelphia Service Center, on or before June 20, 2016. Consider a return timely if it appears the return was previously mailed to the old Philadelphia Service Center address on or before June 20, 2016.

- (4) **The Return Due Date (RDD) for Form 8288 is the 20th day after the Date of Transfer (DOT), the 20th day from the date on the withholding certificate, whether it is approved or denied, or the 20th day from the date of the distribution to the transferee partner in the case of an IRC 1446(f)(4) return.**

**Note:** Beginning January 1, 2018, if any forms were required to be filed, or amounts due, under IRC 1446(f) on or before May 31, 2018, no penalties or interest will be asserted if these forms were filed with, and such amounts were paid over to the IRS on or before May 31, 2018. Accept as timely filed if Form 8288 was received more than 20 days after the DOT and was received on or before May 31, 2018. See IRM 3.21.261.17(5) for more information on accepting these returns as timely filed.

- (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.
- (6) If the return is truly delinquent, check the return for attachments for an explanation of late filing. If the taxpayer attaches correspondence with a reasonable cause explanation for failure to file, then take the following steps:
- a. Detach the reasonable cause explanation correspondence from the return.
  - b. Complete Form 3499, Informational Transmittal, and forward to Philadelphia Accounts Management Campus (PAMC), BMF International unit, Building Locator Number (BLN) 3-L08.154. In the remarks area write **Process attached Reasonable Cause Correspondence.**
  - c. Prepare correspondence action sheet for IDRS Letter 1382C (Penalty Removal Request Incomplete) (use paragraphs "A and S") and assign it to a clerk for input to IDRS or follow local procedures. It may or may not include the Rejects function.  
**Note:** Do not edit CCC "7, U or R" on the return. PAMC will address the taxpayers reasonable cause letter.
  - d. Continue processing Form 8288. Do not attach the correspondence action sheet 1382C to the return.
  - e. Edit Action Trail: 1382C sent.



3.21.261.9.1  
(11-09-2021)  
◆ **Compliance Secured/Prepared Returns** ◆

- (1) Compliance functions secure returns from the taxpayer and 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.

3.21.261.9.2  
(11-09-2021)  
◆ **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 SECTION 6020(b) OF THE INTERNAL REVENUE CODE” which is in the center bottom of Page one of the return.

- a. Returns must have a Received Date. If no Received Date is present per the Compliance Function, follow the normal procedures for editing the Received Date.
- b. Compliance Function representatives must sign returns. If not signed, 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. Edit CCC “4”.

**Note:** Do not use CCC “R” with CCC “4”.

- d. Edit CCC “D” if the Compliance Function Representative notates “DO NOT ASSESS FAILURE TO PAY PENALTY” **and** the return due date (without regard to extensions) is July 30, 1996 or prior.

**Note:** Do not edit CCC “D” if the return due date is after July 30, 1996 (without regard to extensions) even if the Compliance Function representative notates “DO NOT ASSESS FAILURE TO PAY PENALTY”.

- e. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC “3” and continue processing.
- f. Edit CCC “W” if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control.

3.21.261.9.3  
(11-09-2021)  
◆ **Collection Secured** ◆

- (1) These returns are identified by the notations: “TC 59X” or “ICS”.
  - 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, etc.).
  - c. Edit CCC “W” if the received date is more than two years and nine months after the Return Due Date (RDD). Do Not send the return to

## 3.21 International Returns and Documents Analysis

Statute Control. See IRM 3.21.261.17, Computer Condition Codes (CCC) – Form 8288.

3.21.261.9.4  
(01-01-2019)

### ◆ Examination Prepared ◆

- (1) These returns are identified by the notation: “SFR” or “SUBSTITUTE FOR RETURN” on Page one.
  - 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 completely unprocessable, use No Reply procedures and edit CCC “3” and continue processing.
  - c. If Form 13133, **Expedite Processing Cycle**, is attached, edit the Computer Condition Codes that are checked on the form.
 

**Note:** CCC “R” should not be used with a CCC “4”.
  - d. Edit CCC “W” if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control.

3.21.261.9.5  
(11-09-2021)

### ◆ Examination Secured ◆

- (1) These returns are identified by the notation: “Process as Original” on Page one of the return with a Form 13133, Expedite Processing Cycle, attached with the “Delinquent Return” box checked.
  - a. **Do not** edit CCC G on these returns.
  - b. Use approved Correspondence Action Sheet to correspond for unprocessable conditions.(E.g., missing signatures, missing schedules, etc.)
  - c. Edit the Computer Condition Code(s) that are checked on Form 13133.
 

**Note:** CCC “X” (Hold Credits on Module) is valid for Form 8288.
  - d. Edit CCC “W” if the IRS Received Date is more than two years nine months after the Return Due Date. **Do Not** send the return to Statute Control function.

**Reminder:** If Form 13133 (or something similar) indicates penalties require suppression, edit the proper Computer Condition Code(s). Please refer to IRM 3.21.261.17, Computer Condition Codes (CCC) – Form 8288, for more information.

3.21.261.9.6  
(11-09-2021)

### ◆ Frivolous Arguments ◆

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Arguments, and Exhibit 3.21.261-6, Potential Frivolous Arguments for Examination Review.
- (2) Review the return to determine whether it appears to be a frivolous return.

**Frivolous Return Criteria**

If	Then
<p>The return meets any of the conditions shown as a frivolous return. See Exhibit 3.21.261-6, Potential Frivolous Arguments for Examination Review.</p> <p><b>Exception:</b> If the return shows CCC “U” or Action Code 331 and has a Form 4227, Intra-SC Reject or Routing Slip, attached with the remarks, “Refer to Exam FRP for audit after processing”, continue to next procedure.</p>	<p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Processing (FRP) for review.</p>
<p>Examination has selected the return as frivolous, shown by CCC “U” or an Action Code 331 and a Form 4227, Intra-SC Reject or Routing Slip, with the remarks, “Refer to Exam FRP for audit after processing,” but sends the return for processing,</p>	<p>Continue processing the return using procedures in IRM 3.21.261 (Foreign Investment in Real Property Tax Act (FIRPTA)). However, do not circle or void the Action Code showing a frivolous return.</p>

(3) Do not consider the following as frivolous:

- Returns that have only zeros, blanks, or no entries.
- Returns showing “None”, “Not Liable”, etc.
- Returns showing no evidence of a frivolous argument.

3.21.261.10  
(01-01-2024)

◆ 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, Section 6020(b) or by Examination, “Substitute for Return (SFR)”.

(2) If the return is incomplete and appears to be a duplicate, give the return to the lead or designated subject matter expert (SME). The lead or (SME) researches for a Transaction Code (TC) 150 and any other information necessary to determine if the return should continue processing. If research determines a duplicate return, see IRM 3.21.261.12, Amended Returns, and continue processing. A duplicate 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.

## 3.21 International Returns and Documents Analysis

**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. See “Reminder” in IRM 3.21.261.19.6 for more instructions.

If	And	Then
The return needs correspondence,	Requires a response,	<ol style="list-style-type: none"> <li>1. Complete an <b>approved</b> Correspondence Action Sheet indicating the Letter number (86C, 854C, etc.), Master File Tax (MFT), and the correct paragraphs. <b>Note:</b> Some paragraphs may require fill-ins to enter, such as, tax period, form number, Document Locator Number (DLN), etc.</li> <li>2. Attach the <b>approved</b> Correspondence Action Sheet to the front of the return below the entity area.</li> <li>3. <b>Edit CCC “U.”</b></li> <li>4. Finish editing the return and leave in the batch.</li> </ol>
The return needs correspondence,	<b>Does not</b> require a response,	<ol style="list-style-type: none"> <li>1. Complete an <b>approved</b> Correspondence Action Sheet indicating the Letter number (86C, 854C, etc.), Master File Tax (MFT), and the correct paragraphs. <b>Note:</b> Some paragraphs may require fill-ins to enter, such as tax period, form number, DLN, etc.</li> <li>2. Photocopy first page of the return and attach the <b>approved</b> Correspondence Action Sheet below the entity area on front of the return copy. Be sure the name and address clearly show above the <b>approved</b> Correspondence Action Sheet.</li> <li>3. Forward the copy to the Correspondence Area.</li> <li>4. Edit an Action Trail (e.g., “3875C SENT”) in the lower left corner going vertically up the side of the return.</li> <li>5. Finish editing the return and leave in batch.</li> </ol>

**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.

- (4) Prepare Form 4442 (Referral Inquiry) (Exhibit 3.21.261-7) when you receive a call from the transferor (seller) or transferee (buyer) requesting help in obtaining their ITIN number. Once you complete Form 4442 have your manager review it and sign it. Once the manager has signed Form 4442, FAX it to PAMC at 267-941-1025.

3.21.261.10.1  
(02-08-2023)

◆ **Correspondence Imaging Inventory (CII)** ◆

- (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.
- (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 on a “CII” return.

If	Then
The edit marks are black,	Underline the edit mark if correct, 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 these instructions when you receive a Form 8288 CII return for processing:**

If	And	Then
<b>You receive an 8288 CII return from AM</b>		<b>Research the INTLWebApps database and IDRS to see if it was processed.</b>
a. <b>Processed</b> b. <b>IDRS shows Form 8288 posted</b> c. <b>IDRS does not show Form 8288 posted</b>	a. <b>Found in the INTLWebApps database,</b> b. <b>it is in the correct tax period,</b> <i>Note: If it is not in the correct tax period, then place a Form 3465 (Adjustment Request) on the 8288 CII return and return it to PAMC with a note saying “Resolve mixed tax period”</i> c. <b>Found in the INTLWebApps database,</b>	a. <b>Research IDRS for posting of the document.</b> b. <b>Make a print of the IDRS screen to attach to the front of the 8288 CII return for association with the original return in files. However, prior to making the print, type the word “ATTACHMENT” on the IDRS screen. After printing, highlight the word “ATTACHMENT” along with the DLN receiving the attachment and send it on its way to files.</b> c. <b>Continue with normal processing of the Form 8288. Ensure the Form 8288 CII return is numbered with the same DLN as the Form 8288-A records from the INTLWebApps database, and send it to files to be associated with the related Forms 8288-A.</b>

If	And	Then
a. Not previously processed to the INTLWebApps database, b. Not previously processed to the INTLWebApps database,	a. It is not posted on IDRS, b. It is posted on IDRS,	a. Continue with normal processing, which includes processing the 8288-A record in the INTLWebApps database. b. Process the 8288-A record in the INTLWebApps database (Refer to IRM 3.21.25, International Returns and Documents Analysis - Miscellaneous Tax Returns for instructions). In addition, make a print of the IDRS screen to attach to the front of the 8288 CII return for association with the original return in files. However, prior to making the print, type the word "ATTACHMENT" on the IDRS screen. After printing, highlight the word "ATTACHMENT" along with the DLN receiving the attachment and send it on its way to files.  <b>Note:</b> If Form 8288-A is not attached, correspond for the documents using IDRS letter 3104C (FIRPTA and Foreign Partnership Withholding Tax Return Processing and Unsubstantiated Refundable Cr).
The "CII" return has a Form 13596, Reprocessing Returns, attached	The return is incomplete (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 the information still incomplete, send the return to AM again to secure all the missing information. Indicate "More 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.

If	And	Then
The "CII" return does not have a Form 13596, Re-processing Returns attached,	The return is not complete (e.g., missing signature, schedules or forms),	Follow normal correspondence procedures.

3.21.261.11  
(01-01-2020)  
**General Editing Guidelines**

- (1) The following general information can be used when editing **Form 8288** returns.
- (2) General instructions eliminate repetition of the same instructions for each return. If the general instructions and the specific instructions conflict, follow the specific instructions.
- (3) All money amounts must be entered in **dollars and cents**.
- (4) Money amounts are positive.
- (5) Do not bracket negative amounts.
- (6) **Beginning with Tax Year Ending 12/31/2005 Form 8288 are processed as BMF Returns (Programs 11330 and 11338).**
- (7) **If a Form 8288 with a date of transfer of 12/12/2005 and prior is submitted by the taxpayer, do not process it through the BMF.**

**Rejection Action:**

- a. Edit CCC "U."
- b. Prepare Form 4227, Intra-SC Reject or Routing Slip with the following reason in the remarks area; **"NMF 8288 return DOT 12/12/2005 and prior - Transship to KCSPC"** and staple it to the face of the document.
- c. Continue editing the entire return, but do not enter Form 8288-A in the database.

**Note:** Rejects or Unpostables will transship the return to KCSPC.

3.21.261.11.1  
(01-03-2022)  
**◆ 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) system. 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 the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.

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- (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 perfect for legibility.

**Exception:** Photocopied Returns.

- (5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.21.261.10.1, Correspondence Imaging Inventory (CII) Returns, and IRM 3.21.261.15, Re-Entry Document Procedures.
- (6) For a description of specific edit marks, see the table below:



Edit Mark	Description
"X" or	Deletes tax data or indicates 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 <b>X</b> .
/ (slash)	Indicates 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 "%"	Indicates an "in-care of" name for transcription.
Circle	Indicates do not transcribe an entry. Also, deletes entity data or a Received Date. <b>Note:</b> If the taxpayer circles an entry, edit the entry.
Underline	Identifies an entry for transcription (e.g., Name Control, Tax Period, etc.)
Arrow	Indicates 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. <b>Note:</b> 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	Indicates an entry was manually math verified and is correct.
Bracket/ Parenthesis	Indicates a negative numerical amount. <b>Note:</b> 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 indicates 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, etc.)
Vertical Line or Decimal Point	Indicates the separation of dollars and cents.

Edit Mark	Description
Zero, Dash, None or N/A	"ZERO", "DASH", "NONE", or "N/A" are valid entries except when specific instructions require editing of an entry.
<b>Green Rocker</b>	Indicates the amount paid when placed below the remittance amount on Form 8288.

3.21.261.11.2  
(01-01-2024)  
◆ **Action Codes** ◆

- (1) Action Codes are used to indicate whether correspondence, research or some other action is needed. The Action Code sets the suspense period for the return and places the return in the workable or unworkable suspense inventory.

**Note:** Computer Condition Codes (CCC) are used in lieu of Action Codes in processing Form 8288.

3.21.261.12  
(01-01-2024)  
**Amended Returns**

- (1) Beginning on January 1, 2024, the Computer Condition Code (CCC) "G" will be valid for the Form 8288 program. An amended return may be identified by a check mark on the corrected return checkbox located on the top right corner of Form 8288 or by such words as "CORRECTED" or "SUPPLEMENTAL." Filing a "Copy" of a return is not sufficient reason to label a return "Amended" unless accompanied by a positive statement from the taxpayer.

**Note:** Prior year Form 8288 returns can also be "G" coded beginning January 1, 2024.

- (2) When editing CCC "G" on Form 8288, edit only:

- Name Control
- EIN
- Tax period (YYYYMM)
- Received Date (YYYYMMDD)
- Computer Condition Code G
- Signature

3.21.261.13  
(01-01-2024)  
**Form 8288 Attachments**

- (1) Examine all attachments to the return being processed and take action as required by the attachment.

**Note:** Form 8288 is used to transmit Form 8288-A to the IRS. Form 8288-A must be recorded in the International Web Application (INTLWebApps) Database by the FIRPTA unit. Therefore, if the attached Form 8288-A does not have the FIRPTA stamp "**Copy B Mailed**" on it, then most likely Form 8288-A has not been recorded in the INTLWebApps Data Base.

**Note:** Form 8288 is also used to transmit Form 8288-C to the IRS. Form 8288-C must also be recorded in the International Web Application (INTLWebApps) Database by the FIRPTA unit.

- (2) When an attachment influences the document being processed, leave it attached, unless a specific instruction requires it be detached.

**Example:** If Form 8822, Change of Address, is attached to Form 8288, follow the instructions in the "Routing Guide for Attachments."

**Reminder:** Before routing Form 8822 verify the change of address on Form 8822 appear on Form 8288, Lines 1c and 1d, and on the set of Forms 8288-A and Forms 8288-C. If not, then edit the correct address on Form 8288, Forms 8288-A, and Form 8288-C.

(3) **Withholding Certificate:**

- This document will only be attached to Form 8288 when the transferee (buyer) withholds less than the required 10, 15 or 21 percent (35 percent for dispositions prior to January 1, 2018) FIRPTA tax. The taxpayer must check either Line 7c of Part I, or Line 11d of Part II (or have an entry greater than Zero on older Forms 8288 revised before February 2017), of Form 8288 to indicate reduced withholding.

**Note:** There is no specific type of withholding certificate issued by the IRS for IRC 1446(f) withholding at this time. Instead, a transferor may provide the transferee a certification it qualifies for treaty benefits. This may be provided to support a claim it is entirely excepted from withholding. In addition, the transferee may submit the certificate as part of certifying its maximum tax liability under Regulations section 1.1446-2(c)(4). In both cases, the treaty certification must be submitted to the IRS, as described in IRM 3.21.261.18(3). However, the transferee (buyer) can pay a lesser amount without an approved withholding certificate from the IRS. These Form 8288 returns will have Part III filled out. For prior year returns, these will include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Forms 8288 and Forms 8288-A. The taxpayer will need to include a check mark in Line 14b of Part III.

**Caution:** Except for approved withholding certificates show no tax is due or owed, send a photocopy of the withholding certificate to your local Planning and Analysis (P&A) analyst anytime the received date on the approved withholding certificate is more than 7 days after the Date of Transfer (DOT). Continue process as normal. The P&A analyst will refer document to Accounts Management for further action. Normally, for an approved withholding certificate to be valid, the request for a reduced withholding certificate must be submitted prior to the DOT or mailed (postmarked) no later than the DOT. If withholding certificate does not show the received date, research the Form 8288-B database for this information.

- The withholding certificate is to remain attached to Form 8288. See IRM 3.21.261.19.13.

(4) Again, **do not detach from Form 8288:**

- any Form 8288-A (unless it is a Copy B) document, or
- any withholding certificate, appearing in the table below.

Withholding Certificate Letter Numbers for Transferee/Buyer
3309 (Zero/Exempt - Generic)
3310 (Reduced MTAXL - Generic)
3312 (Reduced Installments)
3313 (Rejected - RFMI not Recd)
3314 (Rejected - MTAXL >10 percent)
3316 (Rejected - Generic)
3497 (Reduced - Generic)
3793 (No TIN – 8288-B)

- (5) **Form 8288-B**, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests. This document is not supposed to be attached to Form 8288.

If	Then
Form 8288-B is attached,	Detach Form 8288-B and forward it to the Ogden Accounts Management Branch, Large Corp unit, along with any supporting documentation for processing.

**Form W-7 or Form W-7 (SP)**, Application for IRS Individual Taxpayer Identification Number. This document may or may not be attached to Form 8288.

If	Then
Form 8288 has a Form W-7 or Form W-7 (SP) attached to it,	<p>Forward Form W-7 or Form W-7 (SP) with all associated documentation and a copy of Form 8288 and Form 8288-A to the Austin Submission Processing Campus (AUSPC).</p> <p>Forward it to <b>the Internal Revenue Service Campus, Attn.: Individual Taxpayer Identification Number (ITIN) Unit, Austin, TX 73301-0002.</b></p> <p><b>Note:</b> Once the ITIN is assigned, AUSPC will notate the ITIN number on the copy of Form 8288 and fax or mail the ITIN edited Form 8288 back to OSPC for continued processing.</p>

If	Then
Form W-7 is attached to Form 8288-A	Forward a copy of Form 8288-A to the AUSPC. Forward it to the <b>Internal Revenue Service Campus, Attn.: Individual Taxpayer Identification Number (ITIN) Unit, Austin, TX 73301-0002</b> . Enter the following remarks on the transshipping transmittal. <b>Edit the assigned ITIN number on Form 8288-A and FAX it to the originator at the OSPC Code and Edit unit for document processing.</b>
A Form W-7 and Form 8288-B are attached to Form 8288,	Forward the Form W-7 and Form 8288-B to AUSPC. Forward it to the <b>Internal Revenue Service Campus, Attn.: ITIN Unit, Austin, TX 73301-0002</b> . Enter the following remarks on the transshipping transmittal; <b>Edit the assigned ITIN number on Form 8288-B and return it to the originator (transship it back to Ogden Accounts Management (AM) Dept.) for document processing.</b>

3.21.261.13.1  
(01-01-2018)  
**Unrelated Attachments**

- (1) Requests for adjustment of another return:
  - a. Remove any attachment requesting an adjustment (Automated Data Processing (ADP) or non-ADP).
  - b. Forward to the BMF International Philadelphia Accounts Management (PAM) Department for action.  
Internal Revenue Service  
Attn: BMF INTL AM Dept. - **3-L08.154**  
**2970 Market St.**  
**Philadelphia, PA 19104**
  - c. **IMPORTANT:** Leave an “**Action Trail**” on the Form 8288, notating the attachments removed from the Form 8288.
- (2) If the attachment does not include the taxpayer’s name, address or TIN, enter this information on the attachment.
- (3) If the taxpayer writes a question or requests help on the return itself, check with your manager.
- (4) If a tax authorization is attached to correspondence (Form 2848 or Form 8821), review the correspondence to determine if other requests are involved:
  - a. If other requests are involved, photocopy the correspondence and send the copy to PAM (See IRM 3.21.261.13.1 (1b)) for action, and send the original Form 2848 or Form 8821 to Ogden’s Centralized Authorization File (CAF) function for processing.
  - b. If other requests are not involved, send the original correspondence and the authorization to the Campus CAF function for processing.
- (5) Other Unrelated Attachments:

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- a. Remove other unrelated attachments (such as other returns, acknowledgments, requests for tax forms, etc.) from the document being processed, and
    - b. Route to the proper function for necessary action.
  - (6) Always include the following information when forwarding documents to other functions:
    - Name and address of the taxpayer
    - Taxpayer Identification Number
    - Received Date
    - Tax Period and type of document from which detached
    - Action required to be taken
  - (7) If an attachment is removed because most of the information is unrelated to the Form 8288 being processed:
    - a. Photocopy the attachment.
    - b. Attach it to the Form 8288.
    - c. Leave an **"Action Trail"**.
    - d. Route the attachment to the proper function.
- 
- (1) Review all attachments to the return before the return can be considered processable.
    - a. Only detach attachments when specifically instructed.
 

**Note:** Consider a return or document an "original" if it has an original signature or stamped "Process as Original".
    - b. Edit Action Trail(s) (e.g., "2848 DETACHED") in the lower left corner going vertically up the side of the return.
    - c. Edit the name and EIN (if not present) on the detached document. Also, edit the return received date (e.g., Rec'd MM/DD/YY) in the lower left margin of the detached document before routing.
  - (2) Follow the general guidelines below for each attachment. The table contains routing instructions for specific forms and/or documents attached to Form 8288:

3.21.261.13.2  
(01-01-2024)  
◆Routing Guide for  
Attachments◆

Document	Detach	Descriptions/Actions
A General Power of Attorney or a Durable Power of Attorney or Tax Information Authority is submitted on any document other than Form 2848 or Form 8821	No	Take no action. Leave the Power of Attorney or Tax Authorization attached to the return. Do not route to the Centralized Authorization File (CAF) function.
Closing Agreement	No	Leave attached
TD F 90-22.1, Report of Foreign Banks and Financial Accounts	Yes	Transship to: U.S. Department of the Treasury P. O. Box 32621 Detroit, MI. 48232-0621
CP 259/959 (Spanish version)	No	<p><b>Correspondence is attached or taxpayer's response indicates any of the following:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees they are required to file the return.</li> <li>• Only page one of the return is attached.</li> <li>• Employer Identification Number (EIN) on notice does not match EIN on return.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting IRS to act on their account.</li> <li>• Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <p><b>Then,</b> Route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Stop Number 662</li> <li>• Memphis - Stop Number 81</li> <li>• Philadelphia - 4-N31.142</li> </ul> <p><b>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</b></p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer has signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>
CP 259 A through H	No	OSPC BMF Entity Mail Stop 6273.
CP 504/504B	No	<ol style="list-style-type: none"> <li>1. Pull CP 504 to the front.</li> <li>2. Route notice and return to Accounts Management.</li> </ol>

Document	Detach	Descriptions/Actions
CP 518	No	<p><b>Correspondence is attached or taxpayer's response indicates any of the following:</b></p> <ul style="list-style-type: none"> <li>• Taxpayer disagrees they are required to file the return.</li> <li>• Only page one of the return is attached.</li> <li>• EIN on notice does not match EIN on return.</li> <li>• Return requested on notice not the same as return submitted.</li> <li>• Taxpayer asking question(s) or requesting IRS take action(s) on their account.</li> <li>• Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <p><b>Then,</b> Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice:</p> <ul style="list-style-type: none"> <li>• Brookhaven - Stop Number 662</li> <li>• Memphis - Stop Number 81</li> <li>• Philadelphia - 4-N31.142</li> </ul> <p><b>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</b></p> <ol style="list-style-type: none"> <li>1. Move the notice to the back of the return.</li> <li>2. Continue processing the return.</li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer has signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>



Document	Detach	Descriptions/Actions
Letters 112C, 282C, 2255C or 2284C	No	<ol style="list-style-type: none"> <li>Identify which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?).</li> <li>Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> <li>Ogden - Mail Stop 6712</li> <li>Kansas City - Mail Stop N2 6800</li> </ul> </li> <li>Route letters initiated by Collections as follows: <ol style="list-style-type: none"> <li><b>If</b> correspondence is attached or taxpayer's response indicates any of the following: <ul style="list-style-type: none"> <li>Taxpayer disagrees they are required to file the return.</li> <li>Only page one of the return is attached.</li> <li>EIN on letter does not match EIN on return.</li> <li>Return requested on letter not the same as return submitted.</li> <li>Taxpayer asking question(s) or requesting IRS take action(s) on their account.</li> <li>Case involves any other IRS action(s) C&amp;E not trained to complete.</li> </ul> <p><b>Then,</b> Route to Compliance Services Collection Operations (CSCO). Use return address on letter:</p> <ul style="list-style-type: none"> <li>Brookhaven - Stop Number 662</li> <li>Memphis - Stop Number 81</li> <li>Philadelphia - 4-N31.142</li> </ul> </li> <li><b>If</b> none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated: <b>Then,</b> Move the letter to the back of the return and continue processing.</li> </ol> </li> </ol> <p><b>Note:</b> If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.</p>
Includes tax liability for <b>Multiple</b> Tax Periods or Types of Tax	No	<ul style="list-style-type: none"> <li>Numbered returns route to Rejects</li> <li>Unnumbered returns, prepare a dummy return if possible: otherwise <b>correspond</b></li> </ul>

Document	Detach	Descriptions/Actions
Other Tax Returns (original signature)	Yes	<ol style="list-style-type: none"> <li>Edit Received Date to the detached return.</li> <li>Route to proper function unless specifically directed otherwise.</li> </ol> <p><b>Exception:</b> Returns attached to a consolidated return will NOT be detached.</p>
Petitions in opposition of tax law provisions	Yes <b>Note:</b> Do not edit an action trail when detaching a petition.	Route to: IRS  1111 Constitution Avenue, NW Washington, DC 20224
State Tax Returns, original or copy, with an original signature	Yes	Route to Receipt and Control.
State Tax Returns (Photocopy, facsimile or no signature)	No	Leave attached.
Statement establishing <b>Reasonable Cause</b> for delinquent filing	No	<ol style="list-style-type: none"> <li>Send Letter 1382C, Penalty Removal Request Incomplete. See IRM 3.21.261.9 (6).</li> <li>Continue editing the return.</li> </ol>
Remittance found	No	Immediately hand carry return and remittance to supervisor.
Request for Acknowledgements	No	No Action Required
Request for information or inquiries	Yes	<ol style="list-style-type: none"> <li>Photocopy any data necessary to process the return</li> <li>Attach the photocopy to the return.</li> <li>Route original attachment to the proper office for necessary action.</li> </ol>
Requests for Installment Agreement	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Request for adjustment to another document	Yes	Route to proper function. Attachment must contain Name, Address, EIN and IRS Received Date. Edit if missing.

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Document	Detach	Descriptions/Actions
Request for money transfer	No/Yes	<p><b>No - Correspondence</b> notates transfer of money <b>TO</b> the return you are processing:</p> <ol style="list-style-type: none"> <li>1. Prepare Form 3465, Adjustment Request, and: <ol style="list-style-type: none"> <li>a. Indicate in the Routing box "Rejects."</li> <li>b. Notate "See attached money transfer request" in the Remarks Box.</li> </ol> </li> <li>2. Hold the return for two cycles before processing.</li> </ol> <p><b>Yes - Correspondence</b> notates transfer of money <b>FROM</b> the return you are processing:</p> <ol style="list-style-type: none"> <li>1. Edit CCC "X" to freeze overpayment.</li> <li>2. Detach transfer request.</li> <li>3. Prepare Form 3465, Adjustment Request, to route the request to Philadelphia Accounts Management. See IRM 3.21.261.13.1 (1b.) <ol style="list-style-type: none"> <li>a. Indicate in the Routing box "Adjustments."</li> <li>b. Notate the requested action in the "Remarks Box."</li> </ol> </li> <li>4. Attach Form 3465 to the request and route to Accounts Management.</li> <li>5. Continue editing the return.</li> </ol>
Request for Form 8109, Deposit Slips or Coupons Books	No	No action required.
Request for Forms or Schedules	No	<p><b>If requesting current year forms:</b></p> <ol style="list-style-type: none"> <li>1. Prepare Form 4190, Order Tax Forms and Publications.</li> <li>2. Forward to National Distribution Center (NDC) for processing.</li> </ol> <p><b>If requesting prior year forms:</b></p> <ol style="list-style-type: none"> <li>1. Prepare Form 6112, Prior Year Tax Products Order Form.</li> <li>2. Forward to National Distribution Center (NDC) for processing.</li> </ol> <p><b>Note:</b> Use the write-in sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>
Form 433-B, Collection Information Statement for Businesses	Yes	<p>Route as follows:</p> <p>Ogden - Route to Collections Mail Stop 5500.</p> <p>Kansas City - Route to Mail Stop P4 5000.</p>

Document	Detach	Descriptions/Actions
Form 433-D, Installment Agreement	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Form 2678, Employer/Payer Appointment of Agent	No	Leave attached
Form 2848, Power of Attorney and Declaration of Representative	Yes	Route as follows: Ogden - Route to Mail Stop 6737 Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 381
Form 3949, Information Report Referral	Yes	<ul style="list-style-type: none"> <li>Route Form 3949 according to page 2 of Form 3949 to CI, Exam, Disclosure, etc. following local procedures.</li> <li>Continue processing the return.</li> </ul>
Form 3949-A, Information Referral	Yes	Route as follows: Ogden - <ul style="list-style-type: none"> <li>Route Form 3949-A to R&amp;C.</li> <li>Continue processing the return.</li> </ul> Kansas City - <ul style="list-style-type: none"> <li>Route Form 3949-A to Ogden Service Center.</li> <li>Continue processing the return.</li> </ul>
Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations or Form 5472, Information Return of a 25 percent Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	Yes	Route to Receipt and Control for rebatch <b>(form will be scanned for LB&amp;I purposes)</b> .
Form 5495, Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905	No	Leave attached

# Foreign Investment in Real Property Tax Act (FIRPTA) 3.21.261

page 37

Document	Detach	Descriptions/Actions
Form 8233, Exemption From Withholding on Compensation for Independent (and certain Dependent) Personal Service of a Nonresident Alien Individual	Yes	Transship to: Department of Treasury Internal Revenue Service Philadelphia PA 19255-0725
Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons - <b>with original signature</b>	Yes, if attached to another return being edited No, if the return is for a second buyer and for the same property but all the withholding was withheld under just one buyer	Send to be processed
Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons - <b>Copy of return</b>	No	<b>"X"-out</b> Form 8288 and leave attached.
Form 8288-C, Statement of Withholding Under Section 1446(f)(4) on Dispositions by Foreign Persons of Partnership Inter	No	Leave attached.
Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons	No	Leave attached <b>However, if it is a Copy B, detach it and follow the instructions in IRM 3.21.25</b>
Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests	Yes, if it's an original form No, if a Withholding Certificate is attached and the Form 8288-B is just a copy.	Route to Ogden Accounts Management (AM) department

Document	Detach	Descriptions/Actions
Form 8821, Tax Information Authorization	Yes	Route as follows: Ogden - Route to Mail Stop 6737 Kansas City - Route to: Internal Revenue Service 5333 Getwell Rd., Mail Stop 8423 Memphis, TN 38118
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	Yes	Route to Entity Control if the address is different than what is on the form's entity, <b>and edit the new address on Form 8288 or Form 8822-B</b>
Form 9465, Installment Agreement Request	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Form 14039-B, Business Identity Theft Affidavit	No	<p>If a specific function is indicated by the envelope address or an IRS CP notice or IRS letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function.</p> <p>If Ogden or Kansas City receives a Form SS-4, Application for an Employer Identification Number and Form 14039-B, route the returns to: Internal Revenue Service Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201. For the following returns:</p> <ul style="list-style-type: none"> <li>• Loose Form 14039-B.</li> <li>• No correspondence attached (e.g., no IRS CP notice or IRS letter).</li> <li>• The envelope is not addressed to a specific function.</li> </ul> <p>Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT). Ogden - Mail Stop 6552. Kansas City - Mail Stop C1 6525.</p>
Form SS-4, Application for Employer Identification Number	Yes	Route to EIN Operations Stop 532G (Cincinnati Accounts Management)

Document	Detach	Descriptions/Actions
Form W-7, Application for IRS Individual Taxpayer Identification Number	<p>Yes</p> <p><b>Note:</b> Along with all the documentation attached to it (i.e., passport, birth certificate, etc.)</p> <p><b>Reminder:</b> Also, annotate the number of forms detached.</p> <p><b>Exception:</b> Do not detach if Form W-7 is a copy and the taxpayer already has an ITIN.</p>	<p>Transship to: Internal Revenue Service ITIN Operation Mail Stop 6090 - AUSC 3651 S. Interregional, Highway 35 Austin, TX 78741-0000</p> <p><b>Note:</b> Use the address above for internal mail and those packages being sent overnight express to the ITIN Unit. If a telephone number is required for the overnight package provide 512- 460-7948.</p>
<b>Form W-8 BEN</b> -Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)	Yes	Route to Receipt and Control and notate RETURN TO TAXPAYER. <b>(Taxpayers are not required to send this into the IRS)</b>
Form 14157, Complaint: Tax Return Preparer	Yes	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308
Section 108(i) Election	No	Leave attached

3.21.261.14  
(01-01-2024)  
**Unprocessable  
Conditions**

- (1) A return must have the following specific items before it is considered processable. If they are not present and cannot be found on the return or its attachments, then edit CCC "U" to send case to Rejects. Rejects will research IDRS, to locate the information to make the return processable.
- An Employer Identification Number (EIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Internal Revenue Service Number (IRSN). See IRM 3.21.261.18.3 and IRM 3.21.261.19.3 for more information.



## 3.21 International Returns and Documents Analysis

- A legible name (for the Name Control).
  - A valid Tax Period (200512 and subsequent).
- (2) Conditions which make a document unprocessable and will require Rejects to correspond with the taxpayer:
- The name is so illegible or incomplete that the Name Control cannot be determined.
  - The EIN has other than nine numeric characters and cannot be perfected from information on the return or attachments.
  - The document has more than one EIN.
  - The filer has stated they have combined information for more than one tax period or more than one type of return.
  - Data entries are so incomplete or illegible that they cannot be perfected or transcribed.
  - The document is mis-blocked.
  - The return is unsigned.
  - The return has only entity data and no other statements or attachments from the taxpayer.
  - Any condition set forth as unprocessable in the sections on processing specific documents.
- (3) Correspond with the taxpayer for the required information using IDRS Letter 3104C when Form 8288 is numbered and unprocessable, plus edit CCC "U". Complete Form 3696 with proper Letter 3104C paragraphs or other **approved** Correspondence Action Sheet, then attach it to Form 8288 and continue editing (leave return in pack of work).

3.21.261.14.1  
(01-01-2020)

### Pre-Master File Processing of Form 8288

- (1) **Numbered Form 8288:** Reject any numbered Form 8288 return which has a Date of Transfer (DOT) of 12/12/2005 or prior.

#### Rejection Action:

- a. Edit CCC "U."
- b. Prepare Form 4227, Intra-SC Reject or Routing Slip with the following reason in the remarks area; **"NMF 8288 return DOT 12/12/2005 and prior"**. Transship to Kansas City Submission Processing Campus (KCSPC) Non-Master File (NMF) Accounting and staple it to the face of the document.
- c. Continue editing the entire return, **but** do not enter Form 8288-A into the INTLWebApps.

**Note:** Rejects or Unpostables will transship the return to KCSPC.

- (2) **Unnumbered Form 8288:** Transship all unnumbered Form 8288 returns with a Date of Transfer (DOT) of 12/12/2005 to KCSPC NMF.

#### Transshipping Action:

- a. Prepare Form 3210, Document Transmittal and write **"NMF 8288 return DOT 12/12/2005 and prior"** in the remarks section of the transmittal. Address the document transmittal to:

Internal Revenue Service  
Kansas City Submission Processing Campus  
333 W. Pershing Road  
Kansas City, MO 64108

- b. Prepare Form 4227, Intra-SC Reject or Routing Slip with the following reason in the remarks area; **“NMF 8288 return DOT 12/12/2005 and prior”** and staple it to the face of the document.

3.21.261.15  
(01-01-2019)  
◆**Re-Entry Document Procedures**◆

- (1) Reprocess a return posted to the wrong account or module to post it to the correct account 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.
- (4) Always leave the Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document.
- (5) Examine Form 3893 or Form 13596 to determine the action needed to make the return processable.

**Caution:** If the IRS Received Date is two years and nine months or more after the Return Due Date, refer to Statute Control procedures before re-entering or reprocessing the return.

If	Then
<b>Form 3893 or 13596 is missing</b>	<b>1. Edit CCC “U” on return. 2. Route to Receipt and Control using Form 4227. 3. Use local procedures for routing.</b>
<b>Form 3893 or 13596 is attached</b>	<b>Determine if the return is edited according to current processing instructions.</b>

**Caution:** If the Received Date is two years and nine months or more after the Return Due Date, refer to Statute Control procedures before re-entering or reprocessing the return.

- (6) **If more information is needed to make the return processable, prepare Form 3696 or follow local correspondence procedures.**

- a. Enter CCC “U” (Unprocessable) on the return.
- b. Forward Form 3696 to Typing and Suspense to issue letter and filing in the “Hold File” or follow local correspondence procedures.

3.21.261.15.1  
(04-25-2023)

◆ **Form 3893 - Re-Entry Document Control** ◆

- (1) Form 3893, Re-entry Document Control, is used to reinput a return that has not posted to an account or module.
- (2) If more than one return is in the batch and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control no.), edit all returns using current processing instructions and keep all returns clipped together.
- (3) Circle the CCC “G” if present.
- (4) Do not edit CCC “G” on amended returns.
- (5) Do not send Letter 1382C, **Penalty Removal Request Incomplete**, if a request for reasonable cause is attached.
- (6) If the return is not edited according to current processing instructions, circle any Action Codes, Computer Condition Codes and any other edit marks no longer applicable. Re-edit according to current processing instructions.

**Exception:** When the return cannot be processed because current processing instructions do not apply, complete Form 4227 noting the reason why the return is not processable and return to initiator.

- (7) If the return is edited according to current processing instruction, ensure the information from Form 3893 is edited on the return.

Form 3893	Action Taken
Box 14 (Remarks)	Ensure the information is edited to the return.
Box 15 (Process as)	<ol style="list-style-type: none"> <li>1. Circle out any Green Rockered <b>or green checked</b> money amounts and edit marks indicating a receipt of remittance.</li> <li>2. Do not change any tax due amounts.</li> </ol>

- (8) Examine returns with any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection	Edit the same correction in red to the proper area.
Taxpayer error	Leave the entries as shown on the document.

- (9) A received date must be present on all Re-input returns:

If	Then
Received date is not present	Edit a received date <b>on Form 8288, Line 2 bottom row on the right.</b>
Multiple received dates are present	Circle out all but the earliest date.

- (10) When more information is still needed to make the return processable, prepare Form 3696 **approved**, Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research, etc.).
- (11) When perfection is not possible, attach Form 4227 noting, "PERFECTION NOT POSSIBLE" and return to initiator.

3.21.261.15.2

(04-25-2023)

◆ **Form 13596 - Reprocessing Returns** ◆

- (1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.
- (2) Circle CCC "G" if present.
- (3) Do not edit CCC "G" on amended returns.
- (4) **Do not** send Letter 1382C, **Penalty Removal Request Incomplete**, if a request for reasonable cause is attached, because this responsibility belongs to the customer service representative initiating the re-entry document.
- (5) If the return is not edited according to current processing instructions circle any Action Codes, Computer Condition Codes and other edit marks no longer applicable. Re-edit according to current processing instructions.

**Exception:** When the return cannot be processed because current processing instructions do not apply, complete Form 4227 noting the reason why the return is not processable and return to initiator.

- (6) If the return is edited according to current processing instructions, ensure the information from Form 13596 is edited on the return.

Form 13596	Action Taken
TIN correction	Edit correct TIN on return.
Tax period correction	Edit correct tax period ending on return.

Form 13596	Action Taken
Reasonable Cause	Edit proper computer condition code: a. Edit CCC "R" if the "FTF" box is checked. b. Edit CCC "D" if the "FTP" box is checked.

- (7) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection	Edit the same correction in red/green (per local procedure) to the proper area.
Taxpayer error	Leave the entries as shown on the document.

- (8) A received date must be present on all reprocessed returns:

If	Then
Received date is not present	Edit a received date <b>on Form 8288, Line 2, bottom row on the right.</b>
Multiple received dates are present	Circle out all but the earliest date.

- (9) Circle out the Green Rocker **or green check** and edit marks that may indicate a receipt of remittance.
- (10) When more information is still needed to make the return processable prepare an **approved** Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research, etc.).

3.21.261.16  
(01-01-2024)  
◆ **Received Date** ◆

- (1) The date a document is received in the Campus or IRS Office is the date stamped as the "IRS Received Date."
- (2) All Form 8288 returns require an IRS Received Date.

If	Then
	The return is considered timely.

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If	Then
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.
postmark or shipment date is on or before the legal or extended due date.	<p>Edit the IRS Received Date to agree with the postmark date or shipment date.</p> <p><b>Note:</b> The postmark or shipment date includes returns delivered by:</p> <ul style="list-style-type: none"> <li>• U.S. Postal Service,</li> <li>• Private Delivery Services, e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), “designated” by the IRS. See IRM 3.10.72, Receiving, Extracting, and Sorting, for a list of designated private delivery services, or</li> <li>• Returns with a Foreign Postmark.</li> </ul> <p><b>Note: For certified mail only</b> - If a postmark is not present, look for a “USPS.com Track &amp; Confirm” record attached to the return (should be in front of the envelope). Use the “Acceptance” date on the record to determine timeliness and follow normal editing procedures. If the “USPS.com Track &amp; Confirm” record is not attached, take no action.</p>

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(3) The IRS Received Date may or may not be stamped on the face of the return.

(4) A valid Received Date Stamp consists of the following:

- The word “Received”
- Month (alpha or numeric)
- Day (for example “1” or “01”)
- Year - four digits
- “Area Office”, Campus, “Field Office”, “Taxpayer Assistance (TAC)” Site plus the “City” location or a functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.)

**Exception:** Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management (AM), or Submission Processing (SP)), circle out the invalid received date and edit the correct received date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a received date by that office is not the **IRS Received Date**.

- (5) If the IRS Received Date stamp is not present or the date is illegible or invalid, edit the IRS Received Date in MMDDYY format in the middle of page 1 of the return. Edit the IRS Received Date according to the following priority. See Figure 3.21.261-1:



<p><b>Form 8288</b> (Rev. January 2023) Department of the Treasury Internal Revenue Service</p>	<p><b>U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons</b></p> <p>Go to <a href="http://www.irs.gov/Form8288">www.irs.gov/Form8288</a> for instructions and the latest information.</p>	<p><b>00140-010-000-16-4</b></p> <p>OMB No. 1545-0902</p>										
<p>If this is a corrected return, check here <input type="checkbox"/></p> <p>Complete the withholding agent information and Part I through Part V, as applicable. Also, complete and attach Copies A and B of Form(s) 8288-A or Copy A or B, as applicable, of Form(s) 8288-C. Attach additional sheets if you need more space.</p> <p><b>Note:</b> Report only one disposition on each Form 8288 filed.</p>												
<p><b>Withholding Agent Information</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"> <p><b>1a</b> Name of buyer or other party responsible for withholding. See instructions. <b>Ash Hickory</b></p> </td> <td style="width: 40%;"> <p><b>b</b> U.S. taxpayer identification number (TIN) <b>00-2345678</b></p> </td> </tr> <tr> <td colspan="2"> <p><b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box. <b>678 Trout St.</b></p> </td> </tr> <tr> <td colspan="2"> <p><b>d</b> City or town, state or province, country, and ZIP or foreign postal code <b>Boise, ID 83708</b></p> </td> </tr> <tr> <td colspan="2"> <p><b>e</b> Phone number (optional)</p> </td> </tr> </table> <p><b>2</b> Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions. <b>10,000 shares Class A preferred stock XYZ Corp.</b></p> <p style="text-align: center; color: red; font-weight: bold; font-size: 1.2em;">01042024</p>			<p><b>1a</b> Name of buyer or other party responsible for withholding. See instructions. <b>Ash Hickory</b></p>	<p><b>b</b> U.S. taxpayer identification number (TIN) <b>00-2345678</b></p>	<p><b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box. <b>678 Trout St.</b></p>		<p><b>d</b> City or town, state or province, country, and ZIP or foreign postal code <b>Boise, ID 83708</b></p>		<p><b>e</b> Phone number (optional)</p>			
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<p><b>Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)</b></p>												
<p><b>21</b> Withholding tax liability. Multiply the amount on line 21a or check the box on line 21b.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"> <p><b>a</b> 10% (0.10)</p> </td> <td style="width: 40%;"> <p><b>21a</b> \$</p> </td> </tr> <tr> <td> <p><b>b</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/></p> </td> <td> <p><b>21b</b> \$</p> </td> </tr> </table> <p><b>22</b> Amount of refund requested <span style="float: right;"><b>22</b> \$</span></p>			<p><b>a</b> 10% (0.10)</p>	<p><b>21a</b> \$</p>	<p><b>b</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/></p>	<p><b>21b</b> \$</p>						
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<p><b>b</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/></p>	<p><b>21b</b> \$</p>											
<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; vertical-align: top;"> <p><b>Sign Here</b></p> </td> <td style="width: 60%;"> <p><i>Ash Hickory</i></p> <p>Signature of withholding agent, partner, fiduciary, or corporate officer</p> </td> <td style="width: 20%;"> <p><b>01/04/24</b></p> <p>Date</p> </td> </tr> <tr> <td rowspan="3" style="vertical-align: top;"> <p><b>Paid Preparer Use Only</b></p> </td> <td> <p>Print/Type preparer's name</p> </td> <td> <p>Preparer's signature</p> </td> </tr> <tr> <td> <p>Firm's name</p> </td> <td> <p>Firm's EIN</p> </td> </tr> <tr> <td> <p>Firm's address</p> </td> <td> <p>Phone no.</p> </td> </tr> </table>			<p><b>Sign Here</b></p>	<p><i>Ash Hickory</i></p> <p>Signature of withholding agent, partner, fiduciary, or corporate officer</p>	<p><b>01/04/24</b></p> <p>Date</p>	<p><b>Paid Preparer Use Only</b></p>	<p>Print/Type preparer's name</p>	<p>Preparer's signature</p>	<p>Firm's name</p>	<p>Firm's EIN</p>	<p>Firm's address</p>	<p>Phone no.</p>
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	<p>Firm's name</p>	<p>Firm's EIN</p>										
	<p>Firm's address</p>	<p>Phone no.</p>										

**Figure 3.21.261-1 Editing Received Date when Missing**

- The earliest legible Postmark Date (U.S. Postal Service, foreign postmark or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service Postmark (USPS) or foreign postmark date are as follows:

If	Then
An envelope is not attached	Use the postmark date stamped on the face of the return.

## 3.21 International Returns and Documents Analysis

If	Then
A document was returned for insufficient postage,	Use the postmark date that coincides with the correct delivery of the return.
The postmark is missing and the envelope is <b>certified</b> ,	Look for the "USPS.com Track & Confirm" record 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.
An envelope has a foreign and private metered postmark	Always use the foreign postmark.
An envelope has two private metered postmarks	Use the latest private metered postmark.
An envelope has only one private metered postmark	Use the private metered postmark.

2. Service Center Automated Mail Processing System (SCAMPS) digit date.
3. Revenue officer's signature date.
4. Signature date (only if within current year).
5. Julian Control Date minus 10 days.
6. Current date minus 10 days.

(6) Edit the Received Date as follows:

If	Then
A timely IRS Received Date is the only received date stamped on the return,	No editing is required.
Two or more dates stamped on the return.	<ol style="list-style-type: none"> <li>1. Use the earliest IRS Received Date stamped on the return.</li> <li>2. Circle <b>out</b> all other dates.</li> </ol> <p><b>Note:</b> Treat Received Dates that a circled out by another function as if they are not present.</p>
A Federal return is addressed to the IRS but delivered to a State agency,	Use the Postmark Date as the IRS Received date.

If	Then
A Federal return is addressed to a State agency,	Use the IRS Received Date stamp as the IRS Received Date.
The only Received Date on the return is a TAS or Chief Counsel Received Date,	Circle out the TAS or Chief Counsel Received Date and edit the IRS Received Date according to instructions.

**Reminder:** Check any envelope attached to the return for remittance. If found, hand carry remittance to manager.

- (7) If a return is faxed to another area of the IRS and then sent to Submission Processing for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

**Caution:** Do not use the EEFax Date as the IRS Received Date.

3.21.261.17  
(01-01-2024)  
**Computer Condition Codes (CCC) – Form 8288**

- (1) An entry is required in the CCC field. See paragraph (9) below.

**Exception:** No CCC is required when only Part V of Form 8288 is completed.

- (2) Only the following characters are valid: **D, G, O, R, U, W, X, 3, 4 or 7.**
- (3) Edit the Computer Condition Code(s) in the left margin of the last dotted line of Line 2. See Exhibit 3.21.261-1 and Exhibit 3.21.261-2.

**Note:** Use Computer Condition Codes (CCC) in lieu of Action Codes.

- (4) **CCC “D”** is used when reasonable cause exists for waiver of the failure to pay penalty. However, C&E employees will not make this determination. If the taxpayer attaches correspondence with a reasonable cause explanation for failure to pay, then take the following steps:
- Detach the correspondence from the return.
  - Forward the correspondence to Ogden Accounts Management (use local procedures).
  - Prepare correspondence action sheet for IDRS Letter 1382C (use paragraphs “A”, “N” and “V”).
  - Continue processing the return.

**Note:** Edit CCC “D” if the FTP box on Form 13596 is checked.

- (5) Edit **CCC “G”** when the Form 8288 is an amended return.
- (6) Edit **CCC “O”** when there is an indication a manual refund will be issued.
- (7) **CCC “R”** is used on a delinquent return with reasonable cause. CCC “R” prevents the failure to file penalty to be assessed. However, C&E employees will not make this determination. If the taxpayer attaches correspondence with a reasonable cause explanation for failure to file, then take the following steps:

## 3.21 International Returns and Documents Analysis

- a. Detach the correspondence from the return.
- b. Forward the correspondence to Philadelphia Accounts Management (use local procedures).
- c. Prepare correspondence action sheet for IDRS Letter 1382C (use paragraphs "A", "N" and "V").
- d. Continue processing the return.

**Note:** Edit CCC "R" if the FTF box on Form 13596 is checked.

**Exception:** Beginning January 1, 2018, with respect to any forms that were required to be filed, or amounts that were due, under IRC 1446(f) on or before May 31, 2018, no penalties or interest will be asserted if these forms are filed with, and such amounts are paid over to the IRS on or before May 31, 2018. Edit a CCC "R" if the return was filed and amounts paid on or before May 31, 2018.

- (8) Edit CCC "U" (Unprocessable return) to reject unprocessable returns. If more information is needed, use IDRS Letter 3104C.
- (9) Edit CCC "W" if the return is cleared by Statute Control. See IRM 3.21.261.8.
- (10) **Always edit CCC "X" on Form 8288 returns.** This will freeze all credits on the module and prevent erroneous systemic refunds from generating.
- (11) Edit CCC "3" when there is no reply to correspondence. This bypasses the validation of the correspondence received date.
- (12) Edit CCC "4" for IRS prepared returns under IRC 6020(b).
- (13) CCC "7" is used when denying the reasonable cause explanation for filing and paying late. However, C&E employees will not make this determination. This CCC will mainly be used by Accounts Management or Compliance employees when re-processing or re-inputting a return for processing, since they have to issue IDRS Letter 854C.

**Caution:** When using CCC "7," do not use CCC "D" or "R".

3.21.261.18  
(01-01-2023)  
Editing Form 8288

- (1) Use the following instructions when editing the described fields in subsequent sections.
- (2) **"EXCEPTION:"** For IRC 1445(a) and 1445(e) withholding, the Transferee (buyer) **is not required** to withhold or mail in a Form 8288 or Form 8288-A, if any of the following applies:
  - **"Purchase of a Residence for \$300,000.00 or less."**  
One or more individuals acquire a U.S. real property interest (USRPI) for use as a residence and the amount realized (sales price) is not more than \$300,000. A USRPI is acquired for use as a residence if the **transferee** (buyer) or a member of the transferee's family has definite plans to reside in the property for at least 50 percent of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer. Do not consider the number of days the property will be vacant in making this determination.

**Reminder:** This exception applies whether or not the **transferor** (seller) is an individual, partnership, trust, corporation, or other transferor.

**Caution:** This exception **does not apply** if the actual **transferee (buyer) is not an individual**, even if the property is acquired for an individual.

- **“Transferor (seller) is not a Foreign Person.”**

The transferee (buyer) receives a CERTIFICATION OF NONFOREIGN STATUS or Form W-9, Request for Taxpayer Identification Number and Certification, from the transferor (seller) signed under penalties of perjury stating the transferor is not a foreign person and has the transferor’s name, address, and identification number (social security number (SSN) or employer identification number (EIN)).

**Caution:** A disregarded entity may not certify that it is the transferor (seller) for U.S. tax purposes.

- **“Late Notice of False Certification.”**

If, after the date of transfer, the transferee (buyer) is notified that the certification of non-foreign status is **false**, the transferee does not have to withhold on consideration paid before receiving the notice of False Certification.

**Caution:** If possible, the transferee (buyer) must withhold 10% of the amount realized from any consideration that remains to be paid. The transferee must do this by withholding and paying over the entire amount of each successive payment of consideration until the full 10% is withheld and paid to the IRS. These amounts must be reported and transmitted to the IRS by the 20th day following the date of each payment.

- **“Transferred property that is not a USRPI.”**

- **“Transferor’s (seller) nonrecognition of gain or loss.”**

The transferee (buyer) receives a notice of “NONRECOGNITION OF GAIN OR LOSS” from the transferor signed under penalties of perjury stating the transferor is not required to recognize gain or loss on the transfer because of a nonrecognition provision of the Internal Revenue Code (see Temporary Regulations section 1.897-6T(a)(2)) or a provision in a U.S. tax treaty.

**Note:** No particular form is required for this notice. By the 20th day after the date of transfer, you must send a copy of the notice of nonrecognition (with a cover letter giving your name, address, and identification number) to the:  
Ogden Service Center  
P.O. Box 409101  
Ogden, UT 84409.

- **“Withholding Certificate issued by the IRS.”**

The transferee (buyer) and/or transferor (seller) receive a withholding certificate from the IRS that excuses or exempts the transferor from withholding. The transferee is not required to file Form 8288 or Form 8288-A with the IRS.

## 3.21 International Returns and Documents Analysis

- **“No Consideration Paid.”**

The amount realized by the transferor (seller) is Zero.

**Example:** The property is transferred as a gift and the recipient (transferee/buyer) does not assume any liabilities or furnish any other consideration to the transferor (seller).

- **“Property acquired by a governmental unit.”**

The property is acquired by the United States, a U.S. state or possession or political subdivision, or the District of Columbia.

- **“Options to acquire USRPI.”**

An amount is realized by the grantor on the grant or lapse of an option to acquire a USRPI.

**Caution:** Withholding is required on the sale, exchange, or exercise of an option.

- (3) **“EXCEPTION:”** For IRC 1446(f) withholding, the Transferee (buyer) may provide the transferee its own certification or a certification it obtains from the partnership that qualifies the transferor for an exception from withholding. Section 6 of Notice 2018-29 describes the certifications that apply to transfers occurring from January 1, 2018, through January 28, 2021. They are:

- Transferee receives a certification the transferor (seller) is not a foreign person.
- Transferee receives a certification of no realized gain.
- Transferee receives a certification that transferor had less than 25 percent effectively connected taxable income in three prior taxable years.
- Transferee receives a certification from partnership of less than 25 percent effectively connected gain under section 864(c)(8).
- Transferee receives a certification of nonrecognition transaction.

**Note:** If the transferor receives one of these certifications, it is not required to withhold or mail in a Form 8288 or Form 8288-A. None of these certifications need be submitted to the IRS. For the specific rules for the requirements for each certification, see the Notice.

- (4) **“EXCEPTION:”** Section 1.1446(f)-2(b) describes certifications that generally apply to transfers occurring on or after January 29, 2021. Many of these carried over from Notice 2018-29, though with some changes. The certifications under the regulations are:

- Transferee (buyer) receives a certification of non-foreign status,
- Transferee receives a certification of no realized gain.
- Transferee receives a certification from partnership of less than 10 percent effectively connected gain under Section 864(c)(8).
- Transferee receives a certification from the transferor (seller) of less than 10 percent effectively connected income.
- Transferee receives a certification from the transferor of nonrecognition transaction.
- Transferee receives a certification from the transferor an income tax treaty applies.
- Except for the income tax treaty exception, if the transferor receives one of these certifications, it is not required to withhold or mail in a Form

- 8288 or Form 8288-A. For the specific rules for the requirements for each certification, see the regulations.
- Section 1446(f)(1) income tax treaty certification. A transferee may rely on a certification from the transferor that states the transferor is not subject to tax on any gain from the transfer pursuant to an income tax treaty in effect between the United States and a foreign country if the requirements of this paragraph (b)(7) are met. The transferor makes the certification on a withholding certificate (on a Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals), or Form W-8BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)) meets the requirements for validity under 1.1446-1(c)(2)(iv) (or an applicable substitute form meets the requirements under 1.1446-1(c)(5)) and that contains the information necessary to support the claim for treaty benefits. A transferee may rely on a certification of treaty benefits only if, within 30 days after the date of the transfer, the transferee mails a copy of the certification to the Internal Revenue Service, at the address provided in 1.1445-1(g)(10), together with a cover letter providing the name, TIN, and address of the transferee and the partnership in which an interest was transferred.
- (5) If the transferee (buyer) files a Form 8288 and Form 8288-A and discloses to the IRS that no withholding is required because they meet one of the filing “**Exceptions**” mentioned in IRM 3.21.261.18 paragraphs 2 or 3, then take the following action:
1. Pull the document (Form 8288 or Form 8288-A) from the batch.
  2. If the document is numbered, have the DLN cancelled. Line through the cancelled DLN in red. Make sure the DLN is removed from the Service Center Control File (SCCF).
  3. If the document is not numbered, take the document and place a red “X” on the entire page, including any Forms 8288-A or attached correspondence. Destroy the document by following your local “Classified Waste” procedures.
- Reminder:** Do not enter the Form 8288-A into the INTLWebApps Database or correspond for missing information, specifically a TIN number, when the transferee (buyer) discloses to the IRS no withholding is required.

3.21.261.18.1  
(01-01-2023)  
**Dates**

- (1) Use the following formats when editing dates:
- **MMDDYYYY** for Received Dates
  - **MMDDYYYY** for Date Of Transfer (DOT)
  - **MMDDYYYY** for Date Of Withholding Certificate
  - **MMDDYYYY** for Date Of Distribution
  - **YYYYMM** for Tax Periods
- (2) The month value edited must be in the range 01-12.
- (3) The day value edited must be in the range 01-31.
- (4) **Always edit the tax period.**

**Example:** 201812, 201901, 201909, etc.



## 3.21 International Returns and Documents Analysis

**Note:** Transcription under this program is permitted **ONLY** for those **Form 8288** returns containing a **“Date Of Transfer (line 3)”** of December 13, 2005, and subsequent.

See IRM 3.21.261.19.1 and IRM 3.21.261.19.9 (9).

3.21.261.18.2  
(01-01-2024)

### Entity Perfection - Name Control - Line 1a

- (1) The name control consists of the first four characters of the **transferee’s (buyers) last name, or the first four characters of the business entity name.**

- Valid characters are alpha, numeric, ampersand (&), hyphen (-) and blank. However, blanks are only valid in the last three positions. **Blanks are valid only at the end of the name control.**
- Disregard the word “THE” in the Name Control only when followed by more than one word.

**Note:** If an individual and a trade name are present and it can be determined the trade name is for a corporation or partnership, follow the Name Control procedures for corporations or partnerships. If other than a corporation or partnership, follow the Name Control procedures for individuals, regardless of which line the individual owner’s name is listed.

**Example:** The business name is The Green Parrot, underline the name control **Gree**. However, if the business entity name is **The Flamingo**, underline the name control **TheF** because the word **THE** was followed by one word and not more than one word. With regards with estates or trusts, **Joe Wren Trust**, name control is **WREN**. **Trust for Jane Sparrow**, The name control is **SPAR**. **Special Needs Trust FBO Tiger Salmon**, name control is **SALM**.

**Reminder:** Refer to the Name Control Job Aid, Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers and Document 7071A, BMF Name Control Job Aid - For Use Outside of the Entry Area for further guidance.

- (2) **All Name Controls are to be underlined.**

- (3) Edit the Name Control as follows:

If	And	Then
The entity is not on an IRS label,		Underline the Name Control.
A second name is present and begins with “FKA” (formerly known as),		Continue editing the return.
A second name is present and begins with “AKA” (also known as) or “DBA” (doing business as), etc.,		Circle the abbreviations.

If	And	Then
Multiple Transferees (buyers) are listed on Form 8288 Line 1		Research IDRS and underline the first name control that matches the first TIN and circle out the other transferee's (buyers) information that is not being used.
Unable to determine the Name Control,	Unnumbered	<ol style="list-style-type: none"> <li>1. Research IDRS.</li> <li>2. If found, edit to the proper location.</li> <li>3. If not found, route to Entity Control following local procedures.</li> </ol>
Unable to determine the Name Control,	Numbered	<ol style="list-style-type: none"> <li>1. Edit CCC "U"</li> <li>2. Prepare Form 4227 addressed to Entity Control Unit (ECU). Route to ECU.</li> </ol>

- (4) If the incorrect transferee (buyer) appears on Form 8288 Line 1a (e.g., Title Company) but the Form 8288-A or settlement agreement (if attached) has the correct transferee, then edit the correct transferee name and TIN to Form 8288 Line 1a and Line 1b. In addition, edit the Form 8288-A or the Form 8288-C withholding agent box with the correct transferee information, including the transferee address, and enter or update the Form 8288-A or Form 8288-C record in the INTLWebApps with the correct transferee (buyer) information.

**Note:** Research IDRS to see if the payment posted to the title company EIN account. If it did, then photocopy Form 8288 and any pertinent attachment. Prepare Form 3465 and staple it to the photocopied documents. Write on Form 3465 instructions for Philadelphia Accounts Management Campus (PAMC) to transfer the FIRPTA payment from the title company account, to the actual transferee (buyer) TIN account.

**Caution:** To prevent disclosure of Personally Identifiable Information (PII), the withholding agent's SSN must be redacted prior to mailing copy B. No redaction of EIN is required.

## 3.21.261.18.3 (01-01-2023) Taxpayer Identifying Numbers

- (1) Entries in this field may be either,
- Employer Identification Number (EIN) (entered in NN-NNNNNNNN format).
  - Social Security Number (SSN) (entered in NNN-NN-NNNN format).
  - Individual Taxpayer Identification Number (ITIN) (entered in 9NN-NN-NNNN format with fourth- and fifth-digit middle numbers ranging in between 70-88, 90-92, 94-99)
  - Internal Revenue Service Number (IRSN) (entered in 9NN-NN-NNNN\* format with valid fourth and fifth-digit ranges of 02, 04, 05, 06, 07, 08, 09, 10, 17, 18, 19, 28, 29, 37, 38, 39, 49, and 89; (e.g., 9NN-05-NNNN\* (PSPC) 9NN-04-NNNN\* (OSPC)).

## 3.21 International Returns and Documents Analysis

**Note:** For an IRSN to be valid the TIN in fourth and fifth positions need to include “01”, “03”, “11”, “16”, “40”.

**Reminder:** Route the return to the BMF Entity unit on a Form 4227 if it doesn’t have an SSN, ITIN or IRSN on Line 1b, so Entity can establish the entity with TC 000. In the remarks area write: “Please establish the SSN, ITIN or IRSN number on the BMF via TC 000 for MFT 17.” If TC 000 is edited on the return (orange ink), then it has already been established.

- (2) The valid characters are Numeric (0-9).
- (3) **Form 8288 Only:** When the entered TIN is an **SSN, ITIN or IRSN**, then a TIN Type indicator of “0” must be edited immediately to the right of the TIN. If the TIN entered is an **EIN**, the TIN Type field is to be left “blank”.
- (4) If more than one TIN is entered in a field, then research the first TIN using IDRS to make sure it matches the name, and:
  - a. Edit or perfect the first TIN entered, and
  - b. Circle out the second or subsequent TIN(s) and the name(s) associated to the second or subsequent TIN.

**Note:** If both an SSN and EIN are present, use the SSN and the individual entity’s name associated with the SSN for transcription, unless the entity name is a business name, then use the EIN. Depending on the TIN you select, circle out the other TIN and name associated with it.

- (5) Be sure to edit the correct TIN Type indicator after each TIN. See IRM 3.21.261.19.3.1.
- (6) If multiple TINs are listed on Form 8288 Line 1b because of multiple transferees (buyers) also being listed, then research the first TIN on IDRS to identify the correct TIN for the first listed transferee. Subsequently, circle out the TINs and the names pertaining to the other transferees, leaving only the TIN number and name pertaining to the first listed transferee.

**Example:** Oak Tiger Advertising, Marlin Puma and Petunia Serval with TINs 000-00-5226, 900-00-0002, 00-5236855. IDRS research shows 00-5236855 belongs to Oak Tiger Advertising, therefore circle out 000-00-5226 and 900-00-0002, and circle out Marlin Puma and Petunia Serval.

- (7) An SSN with a “V” at the end is BMF and not IMF. To reduce the number of Unpostables, C&E FIRPTA employees will need to research IDRS to see if the “V” tape is established. If the “V” is not established, route the return to Entity.

3.21.261.18.4  
(01-01-2019)

◆Entity Perfection - "In Care of" Name◆ Line 1a

- (1) An "in-care-of" name can be identified by the words "in care of" or the symbols "c/o" or "%" (percent).
- (2) Ensure the "in-care-of" name is located above the street address.

If	Then
The "in-care-of" name is located on the street address line preceding the street address	Do not edit.
The "in-care-of" name is located below the street address	<ol style="list-style-type: none"> <li>1. Arrow the "in-care-of" name above the street address.</li> <li>2. Continue editing the return.</li> </ol>
The "in-care-of" name is shown on an attachment	Edit the "in-care-of" name above the street address in the first position.
The street address of the "in-care-of" name is different from the street address of the <b>Transferee (buyer)</b>	<ol style="list-style-type: none"> <li>1. Arrow the "in-care-of" street address below the "in-care-of" name or edit the in-care-of street address below the "in-care-of" name if located on an attachment.</li> <li>2. <b>Circle the transferee (buyer) street address.</b></li> <li>3. Continue editing the return.</li> </ol>

**Note:** Always circle out the "in-care-of" symbol ("% or "c/o") if it is present with an address. **Do not** use the ampersand (&) and the percent sign (%) when editing address information.

- (3) Determine a change in the in-care-of name by any of the following:
  - A check mark in the "Name Change" box, or
  - A check mark in the "Address Change" box, or
  - Taxpayer edits or added to the "in-care-of" name (e.g., original "in-care-of" name crossed out, new name added, etc.).

If	Then
An "in-care-of" name is changed but there is no sign of an address change,	<ol style="list-style-type: none"> <li>1. Edit the "in-care-of" name as shown above.</li> <li>2. Continue editing the return.</li> </ol>
An "in-care-of" name is present and there is a sign of an address change.	<ol style="list-style-type: none"> <li>1. Edit the "in-care-of" name as shown above.</li> <li>2. Correct the address.</li> <li>3. Continue editing the return.</li> </ol>

## 3.21 International Returns and Documents Analysis

3.21.261.18.5  
(01-01-2018)  
**General Address  
Perfection**

- (1) Both domestic (U.S.) and foreign addresses should include:
  - The street number
  - The street name
  - Any proper room or suite designation (i.e., "Suite 2000")
  - The City, State, and Zip Code (for domestic addresses)
  - **If a foreign address, see IRM 3.21.261.18.7 (6).**
- (2) When editing either the mailing or location address information, remember the following guidelines:
  - a. Ensure a house or building number is present. Do not accept a building name in place of the numeric designation. Research for the correct address.
  - b. Always edit the suite, apartment number, room number, etc. at the end of the street address line.
  - c. If present, always edit the street suffix, such as street, drive, lane, terrace, etc.
  - d. If present always edit the directional information, such as North, South, East, West, etc.

**Note:** Use the proper abbreviations when necessary. See Document 7475 (State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries).

  - e. If after research a street address or PO Box is not found, edit the word "Local" on the street address line.

**Note:** This should only occur in small towns.

3.21.261.18.6  
(01-01-2023)  
**◆Entity Perfection -  
Domestic Addresses◆  
Lines 1c and 1d**

- (1) Perfect the address when the mailing address (Street or P.O. Box) is not easily identified.  
**Exception:** Do not perfect the address on amended returns (CCC "G").
- (2) A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.
- (3) Perfect the address as follows:

If	And	Then
An attachment shows the address changed		Edit the new address in the Entity section of the return.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached	All apply: <ul style="list-style-type: none"> <li>• Mailing address information is the same,</li> <li>• Form 8822 or Form 8822-B, Line 7, does not list a location address,</li> <li>• No entry on Form 8822-B, Lines 8 or 9,</li> </ul>	Take no action

If	And	Then
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	Any applies: <ul style="list-style-type: none"> <li>Mailing address information is different,</li> <li>Form 8822 or Form 8822-B, Line 7, lists a location address,</li> <li>Form 8822-B, Lines 8 or 9, have an entry,</li> </ul>	Detach Form 8822/Form 8822-B and route to Entity Control following local procedures using Form 13934, <b>Entity Document/C&amp;E Merge Transmittal</b> .
Both a P.O. Box and a street address are shown		<ol style="list-style-type: none"> <li><b>Circle out the P.O. Box.</b></li> <li>Underline the street address.</li> </ol>
Two street addresses are shown		<ol style="list-style-type: none"> <li><b>Circle out the first street address.</b></li> <li>Underline the second street address.</li> </ol>
One street address is shown	The taxpayer changed the address to a P.O. Box	<ol style="list-style-type: none"> <li><b>Circle out the street address.</b></li> <li><b>Underline the P.O. Box.</b></li> </ol>
The city and state are not shown on the return but are shown on an attachment,		Edit the city and state in the Entity section of the return.
The ZIP Code is missing or illegible,	Is not available from the return or attachments,	<p>See Document 7475, State and Address Abbreviations, Major City codes (MCCs), ZIP Codes and Countries to determine the ZIP Code.</p> <p><b>Note:</b> Edit the three digits followed by "01" of the first zip code listed for the applicable state (e.g., "99501" for Alaska).</p>
Only the first three digits of the ZIP Code can be determined,		Edit "01" for the fourth and fifth digits.
The National Change of Address (NCOA) label is present,		Underline the Name Control.
It is necessary to edit the street address		See Document 7475, <b>State and Address Abbreviations, Major City Codes (MCC), ZIP Codes and Countries</b> , for current Address/Street Abbreviations.
The address contains information other than a street address or P.O. Box,		Do not perfect. ISRP will enter the complete address.

## 3.21 International Returns and Documents Analysis

**Note:** Always circle out the “in-care-of” symbol (“c/o” or “%”) if it is present with an address. **Do not** use the ampersand (&) and the percent symbol (%) when editing address information.

- (4) The U.S. Postal Service established new address requirements for Army Post Office (APO), Fleet Post Office (FPO), Diplomatic Post Office (DPO) addresses. If the old address appears (i.e., APO New York, NY 091XX), convert to the new state code abbreviation based on the ZIP Code (i.e., the previous example would be converted to APO AE 091XX). Consider APO/DPO/FPO addresses as domestic addresses. Refer to conversion chart below:

ZIP Code	Address
340	AA
090-098	AE
962-966	AP

3.21.261.18.7  
(11-09-2021)

### ◆Entity Perfection of Foreign Address◆

- (1) **This is a 35-character field. Valid characters are alpha (a-z) and numeric (0-9).**
- (2) A foreign (international) address is any address that is not in the 50 states, the District of Columbia or any of the U.S. Possessions.
- (3) Consider returns with Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses as domestic addresses. See IRM 3.21.261.18.6, Entity Perfection - Domestic Address.
- (4) Route returns with a foreign address to Ogden Submission Processing Campus (OSPC) for processing. Prepare Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform the taxpayer IRS sent the return to Ogden.
- (5) Consider returns with addresses in the following U.S. Possessions as foreign addresses for processing purposes. Edit the same way as domestic addresses.
  - a. Edit a two-character alpha code on Line 1d for the Possession/Territory name.

U.S. Possession	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW



U.S. Possession	Abbreviation
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- b. A ZIP Code **must** be present. Edit the correct ZIP Code if one is not provided. See Exhibit 3.21.261-5, U.S. Possessions ZIP Codes.

- (6) All other foreign addresses are edited the same as a domestic address with the following exceptions:

- Ensure the foreign country is the last entry in the address.
- Circle out the foreign country and edit the country code preceded by a "/" and followed by "\$" (e.g., "/GM/\$" is edited for Germany). See Document 7475, State and Addresses Abbreviations, Major City Codes (MCC), ZIP Codes and Countries, for official foreign Country Codes.
- Edit a unique country code for returns filed with an address in Canada. See IRM 3.21.261.18.7.1 Foreign Address - Canada Only.

**Note:** Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) provides examples for editing foreign addresses.

- Check if the address contains a province, state, country or territory for the following: Australia, Brazil, Cuba, Italy, Mexico, or The Netherlands.

**Note:** There may be other countries with provinces, states, and territories not listed above, see Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) for more information.

If	Then
A province, state or territory name is present,	<ol style="list-style-type: none"> <li>Circle out province, state or territory name.</li> <li>Edit the correct abbreviation. See Exhibit 3.21.261-13 Province, Foreign State, and Territory Abbreviations</li> </ol>
Province, state or territory is shown in abbreviated format,	Continue editing the return.
A province, state or territory name is not present,	Continue editing the return.

- A ZIP Code is not required on a foreign address. Foreign addresses use a postal code that is entered before the foreign country and is part of the address.

## 3.21 International Returns and Documents Analysis

3.21.261.18.7.1  
(07-22-2022)

### ◆Country Code – Canada◆

- (1) To help Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique country code based on the province.

If	Then
The foreign address contains a Canadian province/territory name or abbreviation, or postal code beginning letter shown in the table below,	<ol style="list-style-type: none"> <li>1. See table below to ensure the correct Canadian Province/Territory abbreviation is present or edited to the return.</li> <li>2. Circle the country name.</li> <li>3. Edit the correct <b>country</b> code based on the province/territory preceded by a “/” and followed by a “/\$” as the last entry in the address.</li> </ol>
The foreign address does not contain a Canadian province/territory name shown on the table below,	<ol style="list-style-type: none"> <li>1. Circle the country name.</li> <li>2. Edit the country code “/CA/\$” as the last entry in the address.</li> </ol>

Canadian Province/ Territory	Province Abbreviation	Postal Codes beginning	Country Code
Alberta	AB	<b>T</b>	XA
British Columbia	BC	<b>V</b>	XB
Manitoba	MB	<b>R</b>	XM
New Brunswick	NB	<b>E</b>	XN
Newfoundland and Labrador	NL	<b>A</b>	XL
Northwest Terri- tories	NT	<b>X</b>	XT
Nova Scotia	NS	<b>B</b>	XS
Nunavut	NU	<b>X</b>	XV
Ontario	ON	<b>K, L, M, N, or P</b>	XO
Prince Edward Island	PE	<b>C</b>	XP
Quebec	QC	<b>G, H, J</b>	XQ
Saskatchewan	SK	<b>S</b>	XW
Yukon	YT	<b>Y</b>	XY

**Figure 3.21.261-2 Canadian Province Abbreviation, Country Code and Postal Code**

3.21.261.18.8  
(01-01-2019)  
**City**

- (1) This is a 22-position field for which an entry must be present.
- (2) The valid characters are alpha (a-z).
- (3) Research the ZIP Code directory to determine the city and/or state if:
  - The address is a U.S. address.
  - The city and/or state is missing or incomplete.
- (4) If the address is a foreign address which includes a **Province designation**.
  - a. Circle out the name of the province.
  - b. Edit the two-position alpha abbreviation at the end of the city field.
  - c. A two-position alpha code must be present for Canadian addresses.

3.21.261.18.9  
(01-01-2015)  
**State**

- (1) A state **must be present** for all U.S. addresses.
- (2) Valid characters are alpha (a-z).
- (3) If the State name is spelled out, **do not edit** the two-digit state code. ISRP will enter the two-digit state code.
- (4) If the address is a **foreign address** ISRP will automatically enter a period blank in the state field.

**Note:** If an entry, other than a state or province is present in the state field, then arrow it to its proper placement. If undetermined, circle it out.

- (5) When the State is missing or illegible, research attachments and/or ZIP Code directory, if not found research IDRS.

**Note:** See Document 7475.

3.21.261.18.10  
(01-01-2015)  
**ZIP Code**

- (1) These are 12-position fields for which entries must be present for U.S. addresses.
- (2) The valid characters are alpha (a-z) and numeric (0-9).
- (3) The U.S. ZIP Code must have at least five and may have up to twelve characters.
- (4) If the address is a U.S. address and the ZIP Code is missing or incomplete,
  - a. Research the ZIP Code Directory.
  - b. Edit the correct ZIP Code.
- (5) A foreign postal code may include both alpha and numeric characters. See Job Aid 2324-002 for proper placement.
- (6) U. S. and Australian addresses must include Numeric Postal Codes.

State Territory	Postal Codes
New South Wales and A.C.T.	2000–2999

State Territory	Postal Codes
Victoria	3000–3999
Queensland	4000–4999
South Australia	5000–5799
Western Australia	6000–6799
Tasmania	7000–7499
Northern Territory	0800–0899

Figure 3.21.261-3 Australian Postal Codes

3.21.261.18.11  
(01-01-2015)  
**Amounts**

- (1) These are 12-position fields for which entries may or may not be present.
- (2) Valid characters are numeric (0-9) or blank.
- (3) Entries must be zero or a significant entry. No negatives are allowed.
- (4) **Entries are to be transcribed in dollars and cents.**

3.21.261.18.11.1  
(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.

3.21.261.19  
(01-01-2024)  
**Processing Form 8288,  
U.S. Withholding Tax  
Return for Certain  
Dispositions by Foreign  
Persons**

- (1) The following subsections are to be used in the editing of Form 8288.
- (2) Form 8288 is a two-page income tax return. It is considered the transmittal page to Form 8288-A and Form 8288-C.
- (3) See IRM 3.21.261.1.
- (4) Refer to Exhibits 3.21.261-8 through 10 for converting line numbers for prior year revisions of Form 8288 to the most current revision.

3.21.261.19.1  
(01-01-2023)  
**Editing the Tax Period  
for Form 8288**

- (1) The tax period for a Form 8288 is based on the **Month and Year** of the Date of Transfer, found on Line 3. Therefore, if the Date of Transfer is 02/05/2024, then the tax period will be **202402**. See IRM 3.21.261.19.9 (6).
- (2) Edit the proper tax period in accordance with the **Date of Transfer. Editing is required on EVERY RETURN.**

**Caution:** When processing Form 8288 deposits the “Date of Transfer” is used to determine the tax period, as well as distinguish a NMF Form 8288 from a BMF Form 8288. When processing a prior year return (tax period prior to January 1, 2023), review Form 8288 for a possible withholding certificate. When a withholding certificate is attached, edit the Withholding Certificate notice date between Line 3 and Line 4 (Part I or II) of Form 8288. This edited Date of Transfer will be used to calculate the due date of the return.

**Reminder:** The same transferee (buyer) withholding agent may file one or more Form 8288 in a month, or in every month of the year.

- (3) The initial tax period being processed to the BMF under MFT 17 is tax period ending 12/31/2005. This tax period will be valid for any Form 8288 reflecting a Date of Transfer of 12/13/2005, or subsequent.

**Caution:** Form 8288 is due to the IRS by the 20th day after the date of transfer, **or**, by the 20th day after the date on the withholding certificate, whether it is approved or denied.

- (4) Edit the tax period in “YYYYMM” format on Form 8288, and to the right of the form title. See Figure 3.21.261-4.

**Form 8288**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

**U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons**  
Go to [www.irs.gov/Form8288](http://www.irs.gov/Form8288) for instructions and the latest information.

OMB No. 1545-0902

00140-346-000-16-4

202412

If this is a corrected return, check here ☐

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

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

**Withholding Agent Information**

1a Name of buyer or other party responsible for withholding. See instructions.  
**Sarah Raven**

b U.S. taxpayer identification number (TIN)  
**00-0765432**

c Street address, apt. or suite no., or rural route. Do not use a P.O. box.  
**Topaz Court**

d City or town, state or province, country, and ZIP or foreign postal code  
**Boston, MA 02109**

e Phone number (optional)

2 Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.  
**12- unit apartment building, Boston, MA 02109**

3 Date of transfer  
**12/07/24**

4 Date of withholding certificate or date of distribution (see instructions)

5 Number of Forms 8288-A or 8288-C attached  
**1**

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

6 Subject to withholding

**Figure 3.21.261-4 Editing the Tax Period**

- (5) A tax period should end on the last day of a month unless otherwise specified.

**Note:** Ignore a minor discrepancy such as October 30, instead of October 31.

- (6) Form 8288 is a withholding tax return filed by the transferee (buyer) when a USRPI is purchased from a foreigner. As a result of this uniqueness in processing, there will never be Filing Requirements appearing on CC INOLE for Form 8288, MFT 17.

- (7) For more instructions see IRM 3.21.261.18.1.

## 3.21 International Returns and Documents Analysis

3.21.261.19.2  
(07-03-2023)  
**Editing the PART  
NUMBER**

- (1) The transferee (buyer) must complete Form 8288 and Form 8288-A after the transfer of the USRPI or interest in the partnership has taken place. This requires the transferee to complete Part I, Part II or Part III of Form 8288. The Part number can be found on the left margin Form 8288, and just above the part completed by the transferee. The editing of this field has an impact on the tax calculation.

**Note:** Taxpayers should complete either Part I, Part II, Part III, Part IV, or Part V of Form 8288. If Part I and Part II, or Part I and Part III, Part II and Part III are completed, or none of the parts are completed, the default part to edit for transcription is Part I. “X” out Part II and Part III, and if necessary, transfer amounts from Part II or Part III to Part I. However, if Part II has a significant amount in Line 11b, Line 11c, or if Line 9 is checked cross out Part I.

**Exception:** If Line 2 describes the transfer of partnership interest, and Part II does not have a significant amount in Line 11c or Line 9 is not checked, cross out Part I and Part II. If necessary, transfer amounts from Part I or Part II to Part III.

- (2) If Part I is completed, then edit a “1” in the outside left margin next to the Part I box. See Figure 3.21.261-5a. Edit CCC “X”. See IRM 3.21.261.17 (3).

**Note:** The “1” indicates to the computer an amount realized should be present on Line 6 Part I for the computer to calculate the 10 percent withholding tax on the amount realized.

**Exception:** If the Form 8288 is an older version (prior to January 1, 2023) and Part I is completed for a Section 1446(f)(1) return, edit a “3” in the outside left margin next to the Part I box.

- (3) If Part II is completed, then edit a “2” in the outside left margin on the middle of the page next to the Part II box. See Figure 3.21.261-5b. Edit CCC “X”. See IRM 3.21.261.17 (3).

**Note:** The “2” indicates to the computer to look at Line 10 in Part II for the amount subject to withholding. The computer will systemically calculate the Withholding (W/H) tax at 21 percent (35 percent for dispositions prior to January 1, 2018) on the amount on Line 5c.

- (4) If Part III is completed, then edit a “3” in the outside left margin on the middle of the page next to the Part III box. Edit CCC “X.”

**Note:** The “3” indicates to the computer to look at Line 13 in Part III for the amount subject to withholding. The computer will systemically calculate the Withholding (W/H) tax at 10 percent.

**Reminder:** It's possible for Part III and Part V to be completed. If they are both completed, do not cross out Part V.

- (5) If Part IV is completed, then edit a “4” in the outside left margin on the middle of the page next to the Part IV box. Edit CCC “X.”
- (6) If Part V is completed, it is not necessary to edit the part number or a CCC.

- (7) If Part I, Part II, Part III, Part IV, and Part V of Form 8288 are blank then research all attachments (e.g., 8288-A, Withholding certificate) for the missing information. If the missing information can be found, then edit the required information to Part I.

**Exception:** If Line 2 describes the transfer of partnership interest, and Part II does not have a significant amount in Line 11c or Line 9 is not checked, cross out Part I and Part II. If necessary, then edit the required information to Part III. If there's any indication the taxpayer meant to complete Part IV or Part V, correspond for the missing information.

<b>Form 8288</b> (Rev. January 2023) Department of the Treasury Internal Revenue Service		<b>U.S. Withholding Tax Return for 202312</b> <b>Certain Dispositions by Foreign Persons</b> Go to <a href="http://www.irs.gov/Form8288">www.irs.gov/Form8288</a> for instructions and the latest information.		<b>00140-062-000-24-4</b>  OMB No. 1545-0902
If this is a corrected return, check here <input type="checkbox"/>				
Complete the withholding agent information and Part I through Part V, as applicable. Also, complete and attach Copies A and B of Form(s) 8288-A or Copy A or B, as applicable, of Form(s) 8288-C. Attach additional sheets if you need more space.				
<b>Note:</b> Report only one disposition on each Form 8288 filed.				
<b>Withholding Agent Information</b>				
<b>1a</b> Name of buyer or other party responsible for withholding. See instructions. <b>Pine Ash Advertising</b>		<b>b</b> U.S. taxpayer identification number (TIN) <b>00-1234567</b>		
<b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box. <b>278 Maple Ave</b>				
<b>d</b> City or town, state or province, country, and ZIP or foreign postal code <b>Anaheim, CA 92803</b>		<b>e</b> Phone number (optional)		
<b>2</b> Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions. <b>827 Cypress Ave Reno, NV 89510</b>				
<div style="border: 1px solid black; padding: 5px; display: inline-block;">             RECEIVED              001 01032024              OGDEN, UT IRS-OSC           </div>				
<span style="color: red; font-size: 2em;">X</span>				
<b>3</b> Date of transfer <b>12/28/2023</b>		<b>4</b> Date of withholding certificate or date of distribution (see instructions)		<b>5</b> Number of Forms 8288-A or 8288-C attached <b>1</b>
<b>1 Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)</b>				
<b>6</b> Amount subject to withholding		<b>6</b> \$ <b>1,000,000</b>		<b>15%</b>
<b>7</b> Withholding tax liability. Multiply line 6 by the applicable withholding rate on line 7a or 7b. Otherwise, check the box on line 7c.				
<b>a</b> 10% (010)		<b>7a</b> \$		
<b>b</b> 15% (015)		<b>7b</b> \$ <b>150,000</b>		
<b>c</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/>		<b>7c</b> \$		
<b>8</b> Amount withheld		<b>8</b> \$ <b>150,000</b>		
<b>Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)</b>				

Figure 3.21.261-5a Editing Part I



00140-009-000-24-4	
<b>Form 8288</b> (Rev. January 2023) Department of the Treasury Internal Revenue Service	<b>U.S. Withholding Tax Return for 202312</b> <b>Certain Dispositions by Foreign Persons</b> Go to <a href="http://www.irs.gov/Form8288">www.irs.gov/Form8288</a> for instructions and the latest information.
OMB No. 1545-0902	
If this is a corrected return, check here <input type="checkbox"/>	
Complete the withholding agent information and Part I through Part V, as applicable. Also, complete and attach Copies A and B of Form(s) 8288-A or Copy A or B, as applicable, of Form(s) 8288-C. Attach additional sheets if you need more space. <b>Note:</b> Report only one disposition on each Form 8288 filed.	
<b>Withholding Agent Information</b>	
<b>1a</b> Name of buyer or other party responsible for withholding. See instructions. <b>Pine Ash Advertising</b>	<b>b</b> U.S. taxpayer identification number (TIN) <b>00-1234567</b>
<b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box. <b>278 Maple Ave</b>	
<b>d</b> City or town, state or province, country, and ZIP or foreign postal code <b>Anaheim, CA 92803</b>	
<b>e</b> Phone number (optional)	
<b>2</b> Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions. <b>827 Cypress Ave Reno NV 89510</b>	
<div style="border: 1px solid black; padding: 5px; display: inline-block;">             RECEIVED              001 01032024 IRS-OSC              OGDEN, UT           </div>	
<div style="color: red; font-size: 2em; font-weight: bold;">X</div>	
<b>3</b> Date of transfer <b>12/28/2023</b>	<b>4</b> Date of withholding certificate or date of distribution (see instructions)
<b>5</b> Number of Forms 8288-A or 8288-C attached <b>1</b>	
<b>8</b> Amount withheld <span style="float: right;"><b>8</b> \$</span>	
<b>2 Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)</b>	
<b>9</b> Large trust election to withhold at distribution (see instructions) <input type="checkbox"/>	
<b>10</b> Amount subject to withholding	<b>10</b> \$ <b>1,000,000</b> <span style="color: red; font-size: 1.5em; font-weight: bold;">15%</span>
<b>11 Withholding tax liability.</b> Multiply line 10 by the applicable withholding rate on line 11a, 11b, or 11c. Otherwise, check the box on line 11d.	
<b>a</b> 10% (0.10)	<b>11a</b> \$
<b>b</b> 15% (0.15)	<b>11b</b> \$ <b>150,000</b>
<b>c</b> 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018)	<b>11c</b> \$
<b>d</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	<b>11d</b> \$
<b>12</b> Amount withheld	<b>12</b> \$ <b>150,000</b>
<b>Part III To Be Completed by Buyer/Transferee Required To Withhold Under Section 1446(f)(1)</b>	

Figure 3.21.261-5b Editing Part II

# Foreign Investment in Real Property Tax Act (FIRPTA) 3.21.261

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**Form 8288**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

**U.S. Withholding Tax Return for 202312**  
**Certain Dispositions by Foreign Persons**  
Go to [www.irs.gov/Form8288](http://www.irs.gov/Form8288) for instructions and the latest information.

**00140-009-000-24-4**  
OMB No. 1545-0902

If this is a corrected return, check here ☐

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

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

**Withholding Agent Information**

<b>1a</b> Name of buyer or other party responsible for withholding. See instructions. <b>Pine Ash Advertising</b>	<b>b</b> U.S. taxpayer identification number (TIN) <b>00-1234567</b>
<b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box. <b>278 Maple Ave</b>	
<b>d</b> City or town, state or province, country, and ZIP or foreign postal code <b>Anaheim, CA 92803</b>	
<b>e</b> Phone number (optional)	

**2** Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.  
**827 Cypress Ave Reno, NV 89510**

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001 01032024 IRS-OSC  
OGDEN, UT

**3** Date of transfer: **12/28/2023**

**4** Date of withholding certificate or date of distribution (see instructions):

**5** Number of Forms 8288-A or 8288-C attached: **1**

**12** Amount withheld: **11d** \$

**13** Amount subject to withholding: **13** \$ **1,000,000**

**14** Withholding tax liability. Multiply line 13 by the applicable withholding rate on line 14a or check the box on line 14b.

<b>a</b> 10% (0.10)	<b>14a</b> \$ <b>100,000</b>
<b>b</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	<b>14b</b> \$

**15** Amount withheld: **15** \$ **100,000**

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62260A Form 8288 (Rev. 1-2023)

Figure 3.21.261-5c Editing Part III

Form **8288**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

U.S. Withholding Tax Return for **2023**  
Certain Dispositions by Foreign Persons

Go to [www.irs.gov/Form8288](http://www.irs.gov/Form8288) for instructions and the latest information.

OMB No. 1545-0902

00140-009-000-24-4

If this is a corrected return, check here ☐

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

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

Withholding Agent Information

1a Name of buyer or other party responsible for withholding. See instructions.  
**Pine Ash Advertising**

b U.S. taxpayer identification number (TIN)  
**00-1234567**

c Street address, apt. or suite no., or rural route. Do not use a P.O. box.  
**278 Maple Ave**

d City or town, state or province, country, and ZIP or foreign postal code  
**Anaheim, CA 92803**

e Phone number (optional)

2 Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.  
**827 Cypress Ave Reno, NV 89510**

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01092024  
OGDEN, UT  
IRS-OSC

3 Date of transfer  
**12/28/2023**

4 Date of withholding certificate or date of distribution (see instructions)  
**01/01/2024**

5 Number of Forms 8288-A or 8288-C attached  
**1**

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

Form 8288 (Rev. 1-2023)

Page 2

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

16 Partnership distributions. Complete the following items.

a Total number of distributions  
16a **1**

b Total amount of distributions  
16b \$ **10,000**

c Total amount of other withholding  
16c \$

17 Transferee's liability under section 1446(f)(1) (if known)  
17 \$ **100,000**

18 Total amounts withheld  
18 \$ **10,000**

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

Figure 3.21.261-5d

3.21.261.19.3  
(01-01-2024)  
Taxpayer Identifying  
Number (TIN) - end of  
Line 1b

(1) A nine-character Taxpayer Identifying Number (TIN) must be included on Line 1b of all Form 8288 submitted for processing.

**Reminder:** If Form 8288 end of Line 1b is an SSN, ITIN or IRSN number, then a TC 000 must be input by the BMF Entity Control Unit to establish the TIN on the BMF. If this action was completed, then the return will be edited with either a **“TC 000,”** a **“V”** or **“W” in purple ink at the end of the TIN,** or the IRSN number written in purple ink on end of Line 1b. If any of these indicators are present, then do not route the return to the ECU. Research IDRS to see if the **“V”** tape is established. If the **“V”** is not established, route the return to Entity to establish the TIN on the BMF.

(2) The valid characters are numeric (0-9).

(3) The TIN may be either:

3.21.261.19.3

Internal Revenue Manual

Cat. No. 39746F (11-14-2023)  
Any line marked with a #  
is for **Official Use Only**

39746003

- An Employer Identification Number (EIN)
- A Social Security Number (SSN), or
- An Individual Taxpayer Identification Number (ITIN)
- **or** an Internal Revenue Service Number (IRSN)

See IRM 3.21.261.18.3

**Note:** Generally, the deposit activity area would have resolved most of the TIN issues to process the withholding tax payment.

- (4) Check attachments and/or initiate research if the Taxpayer Identifying Number (TIN) provided is other than nine digits, missing, invalid, or indeterminate.
- (5) Circle out an invalid or illegible TIN.
- (6) If **pending, applied for**, etc. is indicated in the TIN area, research for the TIN.
- (7) If no TIN is found, edit CCC "U" and forward to Entity for research.

**Reminder:** Attach Form 4227 requesting assignment of a TIN, route to Entity and leave it in the pack.

- (8) If multiple TINs are listed on Form 8288 Line 1b because of multiple transferees (buyers) also being listed, then research the first TIN on IDRS to identify the correct TIN for the first listed transferee. Subsequently, circle out the TINs and the names pertaining to the other transferees, leaving only the TIN number and name pertaining to the first listed transferee.

**Example:** Jennifer Tiger Advertising, James Puma and Mary Serval with TINs 000-00-5226, 900-00-0002, 00-5236855. IDRS research shows 00-5236855 belongs to Jennifer Tiger Advertising, therefore circle out 000-00-5226 and 900-00-0002

3.21.261.19.3.1  
(01-01-2024)  
**Taxpayer Identifying  
Number Type, end of  
Line 1b (TIN TYPE)**

- (1) **This is a one-position field which must be edited if the Filer's TIN is an SSN, IRSN or an ITIN.**
- (2) Valid characters are "0" (zero) and "blank".

Form **8288**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

U.S. Withholding Tax Return for **2023**  
Certain Dispositions by Foreign Persons

Go to [www.irs.gov/Form8288](https://www.irs.gov/Form8288) for instructions and the latest information.

00140-214-000-23-4  
OMB No. 1545-0902

If this is a corrected return, check here. ☐

Complete the withholding agent information and Part I through Part V, as applicable. Also, complete and attach Copies A and B of Form(s) 8288-A or Copy A or B, as applicable, of Form(s) 8288-C. Attach additional sheets if you need more space.  
**Note:** Report only one disposition on each Form 8288 filed.

**Withholding Agent Information**

1a Name of buyer or other party responsible for withholding. See instructions.  
**Maple Pine**

1b U.S. taxpayer identification number (TIN)  
**000-00-1234** **0**

c Street address, apt. or suite no., or rural route. Do not use a P.O. box.  
**1897 Fir Dr.**

d City or town, state or province, country, and ZIP or foreign postal code  
**Little Rock, AR 72201**

2 Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.

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001 01152024 IRS-OSC  
OGDEN, UT

Figure 3.21.261-6 Editing the Tin Type Indicator

(3) If the TIN entered on Line 1b is either an SSN, IRSN or an ITIN (NNN-NN-NNNN format), edit a “0” (zero) in the far right corner of the TIN field. (Figure 3.21.261-6).

**Note:** The SSN on Line 1b of Form 8288 must be the full SSN. However, the SSN that appears in the withholding agent box on Form 8288-A can be masked for security purposes. If masked on the Form 8288-A, the SSN will appear in the following format NNN-NN-\_\_ \_\_ so only the last 4-digits are present on the Form 8288-A. This does not apply to an ITIN, IRSN or EIN number.

(4) If the TIN entered on Line 1b is an EIN (NN-NNNNNNN format), no editing is required.

3.21.261.19.4  
(01-01-2020)  
**Name Control - Line 1a**

(1) For **filers other than individuals**, the name control consists of the first four characters of the filer’s (corporation, partnership, trust, etc.) name. See IRM 3.21.261.18.2 and Name Control Job Aid Document 7071 (IMF) or Document 7071A (BMF).

**Note:** A Japanese Corporation is known as a “Kabushiki Kaisha” and should be moved to the end of the Corporation name if present at the beginning of the name line.

(2) For individuals, the name control consists of the first four letters of the filers LAST name.

(3) Valid characters are:

- Alpha (a-z).
- Numeric (0-9).
- Ampersand (&), and hyphen (-).

3.21.261.19.4

Internal Revenue Manual

Cat. No. 39746F (11-14-2023)  
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- **Blanks are valid only at the end of the name control.**

- (4) Do not include **THE** in the name control when “THE” is followed by more than one word.
- (5) **Underline the name control.**

If	Then
Multiple Transferees (buyers) are listed on Form 8288 Line 1	Research IDRS and underline the first name control that matches the first TIN and circle out the other transferees (buyers) information that is not being used.

- (6) If the incorrect transferee (buyer) appears on Form 8288, Line 1, see IRM 3.21.261.18.2 for specific instructions.

3.21.261.19.5  
(01-01-2020)  
**Transferee (buyer)  
Address - Line 1c and  
1d**

- (1) Address information for the Transferee (buyer) is provided on Line 1c and 1d.
- (2) Research return attachments to complete or perfect the information provided by the filer if it is incomplete or illegible. Valid characters are alpha (a-z) and numeric (0-9).
- (3) Refer to the following subsections to perfect the address:
  - IRM 3.21.261.18.4
  - IRM 3.21.261.18.5
  - IRM 3.21.261.18.6
  - IRM 3.21.261.18.7

3.21.261.19.6  
(06-12-2023)  
**Transferee  
(buyer)Telephone  
Number- Line 1e**

- (1) This is a 10-position field for which **an entry may or may not be present.**
- (2) Valid characters are, “Numeric 0-9”, and “blank.”
- (3) If present, underline the complete telephone number (include area code). A toll-free number is considered a valid number to underline.

**Note:** If the telephone number is incomplete, do not underline it.

**Exception:** Do not underline a foreign international telephone number, which appears in a format other than (NNN-NNN-NNNN).

**Reminder:** Whenever any information is missing on Form 8288, Form 8288-A, or Form 8288-C and a valid telephone number is present, call the taxpayer for the information in lieu of corresponding for the information. Edit Action Trail “TP provided missing info by tel”, or similar language in the lower left corner going vertically up the side of the return.

**Caution:** 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.

## 3.21 International Returns and Documents Analysis

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.

3.21.261.19.7  
(01-01-2024)

**Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest - Line 2**

- (1) This is a 35-position field (including blank spaces) for which an entry must be present.
- (2) Valid characters are Alpha (a-z), Numeric (0-9), Hyphen (-) and Slash (/).
- (3) Underline the description of the U.S. Real Property or transferred partnership interest appearing on Line 2. The description of the USRPI should appear in the format of a street address. Do not include the City, State and ZIP Code. See Figure 3.21.261-7.

**Example:** 2920 Cedar Blvd

**Example:** Timeshare weeks 18-20, circle out 18-20 and edit and underline 18 19 20 so ISRP can transcribe "Timeshare 18 19 20".

**Example:** Section 1446f1 10 percent stake in XYZ partnership, underline so ISRP can transcribe "Section 1446f1 10 percent stake in XYZ partnership".

**Note:** If the property description is not present look at the attached Form 8288-A, or the copy of the withholding certificate (if any) for property description and edit from attachments. The property descriptions must match on Form 8288 and Forms 8288-A.

**Caution:** Do not edit "Kabushiki Kaisha" (KK) if it appears as part of the property description, unless there is no other description available. KK is the Japanese word for "Corporation."



00140-213-000-22-4

**Form 8288**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

**U.S. Withholding Tax Return for 202312**  
**Certain Dispositions by Foreign Persons**  
Go to [www.irs.gov/Form8288](http://www.irs.gov/Form8288) for instructions and the latest information.

OMB No. 1545-0902

If this is a corrected return, check here ☐

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

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

**Withholding Agent Information**

<b>1a</b> Name of buyer or other party responsible for withholding. See instructions. <b>Acacia Inc.</b>	<b>b</b> U.S. taxpayer identification number (TIN) <b>00-1212121</b>
<b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box. <b>1526 E Alder Ave</b>	
<b>d</b> City or town, state or province, country, and ZIP or foreign postal code <b>Atlanta, GA 30304</b>	<b>e</b> Phone number (optional)

**2** Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.  
**Residential Property at 2920 Cedar Blvd. Buffalo, NY 14240**

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01 01092024  
OGDEN, UT IRS-OSC

**3** Date of transfer

**4** Date of withholding certificate or distribution (see instructions)

**5** Number of Forms 8288-A or 8288-C attached

**Figure 3.21.261-7 Editing the U. S. Real Property Description or Partnership Interest**

If	Then
The property description is too lengthy	Underline the complete street address.
The property description is not present on Form 8288, Line 2,	Edit the property description from the attached Form 8288-A (Box 5) or attachments.
The property description is missing on Form 8288 or Form 8288-A,	Research other attachments, e.g., settlement statement, withholding certificate. If still unable to make a determination, see "Reminder." in IRM 3.21.261.19.6. Correspond (IDRS Letter 3104C) with the transferee (buyer) for the information. <ol style="list-style-type: none"> <li>Prepare correspondence action sheet 3104C.</li> <li>Edit CCC "U."</li> </ol>

## 3.21 International Returns and Documents Analysis

If	Then
No street address is present for the property description, but a technical description is present (e.g., Lot 52 of parcel 2534 in mahogany county)	Underline the technical description on Line 2 (at least 35 characters). <b>Example:</b> Lot 52 of parcel 2534 in Mahogany CO <b>Note:</b> A space and punctuations count as characters.
The only thing present for the property description is the name of the county where the property is located,	Underline the county information of the property location on Line 2.

3.21.261.19.8  
(01-01-2023)

### Date of Transfer (DOT) - Line 3

- (1) This is an eight-position field for which an entry must be present.
- (2) Valid characters are Numeric 0-9.
- (3) Edit in **MMDDYYYY** format. **Editing is required on EVERY RETURN.**

**Note:** If the DOT on Line 3 is not in MMDDYYYY format, then **circle out the incorrect DOT format** and edit the DOT in the correct format on Line 3.

3.21.261.19.9  
(06-12-2023)

### The Date of Withholding Certificate - Line 4

- (1) This is an eight-position field for which an entry must be present.
- (2) Valid characters are Numeric 0-9.
- (3) Edit in **MMDDYYYY** format.

**Note:** If the date of withholding certificate on Line 4 is not in MMDDYYYY format, then **circle out the incorrect date format** and edit the date in the correct format on Line 4.

- (4) When a withholding certificate (approved or rejected) is attached, the date on the withholding certificate letter will change the due date of the Form 8288 return from 20 days from the date of transfer to 20 days from the date of the withholding certificate.

**Note:** If the taxpayer attaches a withholding certificate to a prior year Form 8288, edit the date of withholding certificate on Form 8288 (between lines 3 and 4). It is no longer necessary to change the date of transfer to the date of the withholding certificate.

**Exception:** Letters 3315 and 3318 are not considered Withholding Certificates. The date on these letters is **NOT** considered the "NEW Date of Transfer".

- (5) The following table contains a list of withholding certificate letters.

Withholding Certificate Letter Numbers	
<ul style="list-style-type: none"> <li>• Letter 3307(SC/CG) Withholding Certificate - Approved Exempt</li> <li>• Letter 3308(SC/CG) Withholding Certificate - Approved Reduced</li> <li>• Letter 3309(SC/CG) Withholding Certificate - Approved Exempt</li> <li>• Letter 3310(SC/CG) Withholding Certificate - Approved Reduced</li> <li>• Letter 3311(SC/CG) Withholding Certificate - Approved Reduced</li> <li>• Letter 3497(SC/CG) Withholding Certificate - Approved Reduced</li> <li>• Letter 3312(SC/CG) Withholding Certificate - Approved Installment Plan</li> </ul>	<p><b>Caution:</b> Whenever Letter 3312 is attached the date of withholding certificate to edit will be the date of the payment. <b>Do not edit a reduced withholding or bypass indicator.</b></p> <p><b>Example:</b> Please assume the applicable withholding rate is 10 percent. Installment W/H Certificate is issued March 2, 2019, of which 10 percent (<math>\\$2,275.00 \times 10\% = \\$227.50</math>) FIRPTA tax is to be paid on the initial USRPI installment transfer. Subsequent installment transfer may take place on 03/02/2022 (<math>\\$3,310.00 \times 10\% = \\$331.00</math>), which means the tax period is 202203 and not 201903. The RDD would be 03/26/2022. If it is timely filed, no penalties or interest will be charged.</p>
<ul style="list-style-type: none"> <li>• Letter 3313(SC/CG) Withholding Certificate - Disapproved Reject</li> <li>• Letter 3314(SC/CG) Withholding Certificate - Disapproved Reject</li> <li>• Letter 3315(SC/CG) Withholding Certificate - Filed Late Rejected</li> </ul>	<p><b>Caution:</b> Letter 3315 is <b>NOT</b> considered a Withholding Certificate. When attached, the date on this letter is <b>NOT</b> considered a valid date of withholding certificate (which extends the due date of the return). <b>Do not edit the date of withholding certificate and do not edit a reduced withholding or bypass indicator. If the Date of Withholding Certificate is present on Line 4, circle out the date.</b></p>
<ul style="list-style-type: none"> <li>• Letter 3316(SC/CG) Withholding Certificate - Disapproved Reject</li> </ul>	

Withholding Certificate Letter Numbers	
•	Letter 3318(SC/CG) Withholding Certificate - Filed Late Rejected <b>Caution:</b> Letter 3318 is <b>NOT</b> considered a Withholding Certificate. When attached, the date on this letter is <b>NOT</b> considered a valid date of withholding certificate (which extends the due date of the return). <b>Do not edit the date of withholding certificate and do not edit a reduced withholding or bypass indicator. If the Date of Withholding Certificate is present on Line 4, circle out the date.</b>

- (6) Edit the reduced withholding and bypass indicator “1” when an “Approved” certificate is attached to Form 8288. See IRM 3.21.261.19.13 and IRM 3.21.261.19.16

**Exception:** In the case of a transfer subject to IRC 1446(f)(1) withholding, there are no withholding certificates issued by the IRS; however, the transferee can pay a lesser amount without an approved withholding certificate. These returns will have Part III filled out. On returns prior to January 1, 2023, the taxpayer will include the statement “Section 1446(f)(1) withholding” (or something similar) at the top of Forms 8288 and Forms 8288-A.

- (7) The tax period for a Form 8288 is based on the **Month and Year** of the **Date of Transfer**, found on Line 3. See IRM 3.21.261.19.1.

**Example:** If the DOT is 01/07/2023, then the tax period will be **202301**.

- (8) The initial tax period being processed to the BMF under MFT 17 is tax period ending 12/31/2005. This tax period will be valid for any Form 8288 reflecting a Date of Transfer of 12/13/2005, or subsequent.

**Note:** Form 8288 is due to the IRS by the 20th day from the DOT and the same transferee (buyer) withholding agent may file one or more Form 8288 in a month, or in every month of the year.

- (9) If the Date of Transfer is incorrect or missing on Line 3 or the DOT is a future date, then research the attached Form 8288-A, or other documents (settlement statement if present) for the date of transfer. If a withholding certificate is attached, research the withholding certificate information located in the Form 8288-B section of the INTLWebApps system for the original date of transfer and edit it to line 3 of Form 8288 and line 1 of Form 8288-A. Leave an action trail when the date of transfer is found using the INTLWebApps.
- (10) If the DOT or correct DOT cannot be found and you do not have a telephone number for the transferee (buyer), then correspond (CAS 3104C) with the transferee (buyer) (withholding agent) for the DOT. If a telephone number is found call the taxpayer for the DOT.

1. Prepare correspondence action sheet 3104C to request the DOT.
2. Edit CCC “U.”

3. Edit the "Default DOT" only on copy B of Form 8288-A so it can be entered in the INTLWebApps.

**Note:** The Default DOT is the first day of the month prior to the IRS received date on Form 8288.

**Example:** The IRS received date is 09-19-2023, edit 08-01-2023 as the default DOT.

**Reminder:** 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.

- (11) 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 above it.

3.21.261.19.10  
(02-08-2023)  
**Number of Forms  
8288-A or Form 8288-C  
filed - Line 5**

- (1) This is a three-position field for which an entry must be present.
  - (2) Valid characters are, Numeric 0-9. If the count is written in alpha characters, change it to a numeric number. Maximum number to enter is "999."
- Note:** If the number of Forms 8288-A is 1,000 or more, ISRP will transcribe "999" for Line 5. Continue editing per the instructions in this IRM.
- (3) Always verify the entry on Line 5 by counting the attached Form 8288-A or Forms 8288-C.

If	And	Then
The entry on Line 5 is legible,	All reported Forms 8288-A are attached,	Continue editing the return. <b>Reminder:</b> Edit CCC "U" and correspond with the taxpayer using IDRS Letter 3104C, when the amount from Form 8288-A, box 4 does not add up to the amount shown on Form 8288, Lines 7a, 7b, 7c, 11a, 11b, 11c, 11d, 14a, or 14b or the amount from Form 8288-A, box 3 does not add up to the amount shown on Form 8288, Lines 6, 10, or 13. See IRM 3.21.261.19.11 and IRM 3.21.25.15.1.

If	And	Then
The entry on Line 5 is legible,	All reported Forms 8288-A are not attached,	<p>Edit CCC "U" and correspond for missing Forms 8288-A. Prepare Letter 3104C CAS.</p> <p><b>Exception:</b> If the transferee (buyer) did not provide a Form 8288-A for each transferor (seller), research other attachments, (e.g., settlement statement, withholding certificate, etc.) for the missing seller information. If the seller information is clearly documented in the attachments, create a set or sets of Form 8288-A for each transferor. See IRM 3.21.25.15.3 for editing of Form 8288-A when more than one seller is listed on Form 8288-A. However, <b>do not follow these procedures</b> if there are more or less sellers found in the attached documentation than reported on Line 5 of Form 8288.</p>



If	And	Then
The entry on Line 5 is incorrect, illegible or missing,	Forms 8288-A are attached,	<p>Count the number of Forms 8288-A attached to the Form 8288, "X" the incorrect entry on Line 5 and edit the correct number of attached Forms 8288-A.</p> <p><b>Note:</b> Check the Form 8288-A to see if more than one seller is listed in the "Name of Person subject to withholding" box and edit that count on Line 5. See IRM 3.21.25.15.3 for editing of Form 8288-A when more than one seller is listed on Form 8288-A.</p> <p><b>Reminder:</b> Edit CCC "U" and correspond with the taxpayer using IDRS Letter 3104C, when the amount from Form 8288-A, box 4 does not add up to the amount shown on Form 8288, Line 7a, 7b, 7c, 11a, 11b, 11c, 11d, 14a, or 14b or the amount from Form 8288-A, box 3 does not add up to the amount shown on Form 8288, Lines 6, 10, or 13. See IRM 3.21.261.19.11 and IRM 3.21.25.15.1.</p>
The entry on Line 5 is missing,	Forms 8288-A are not attached,	<p>Edit a "1" on Line 5 of Form 8288.</p> <p><b>Note:</b> Edit CCC "U" and correspond for missing Forms 8288-A. Prepare Letter 3104C CAS.</p>
The entry on Line 5 is legible,	The reported Form 8288-C is attached,	Continue editing the return.
The entry on Line 5 is legible,	The reported Form 8288-C is not attached,	Edit CCC "U" and correspond for missing Forms 8288-C. Prepare Letter 3104C CAS.

If	And	Then
The entry on Line 5 is incorrect, illegible or missing,	Form 8288-C is not attached,	Edit CCC "U" and correspond for missing Forms 8288-C. Prepare Letter 3104C CAS.
Both a Form 8288-A and Form 8288-C are attached,		Compare Form 8288 with each Form 8288-A and 8288-C to see if they are for the same buyer. If the buyer is the same, edit CCC "U" and correspond for missing Form 8288. Prepare Letter 3104C CAS.
Both a Form 8288-A and Form 8288-C are attached,		Compare Form 8288 with each Form 8288-A and 8288-C to see if they are for the same buyer. If the buyer is not the same, match the Form 8288 to the correct Form 8288-A or Form 8288-C and continue processing per normal procedures. Separate the Form 8288-A or Form 8288-C with the missing Form 8288, and correspond for missing Form 8288 using Letter 3104C CAS.

3.21.261.19.11

(01-01-2024)

**Withholding Under Sections 1445(a) (Part I) - Line 6, Section 1445(e) (Part II) - Line 10, or Section 1446(f)(1) (Part III) - Line 13**

(1) This is a 12-position field for which an entry must be present on Line 6 (Part I), Line 10 (Part II), or Line 13 (Part I) of Form 8288. Only one entry is allowed in Line 6, Line 10, or Line 13.

(2) Valid characters are Numeric 0-9.

(3) The entry in Line 6, Line 10, or Line 13 cannot be a negative entry.

**Reminder:** Don't forget to edit the Part Number in the left margin next to the part number label and the CCC "X" in the left margin of the dotted line of Line 2. See Exhibit 3.21.261-1 and Exhibit 3.21.261-2.

(4) If Part I is completed, and there is an amount on Line 6 underline the amount on Line 6 and edit the correct percentage as listed below:

- Edit "10%" to the right of the amount on Line 6 when there is an amount on Line 7a.
- Edit "15%" to the right of the amount on Line 6 when there is an amount on Line 7b.

**Note:** Do not underline the amount realized and do not edit a percentage to the right of the amount realized for 2018 and older versions of Form 8288. Refer to Exhibits 3.21.261-8 through 10 for converting line numbers for prior year revisions of Form 8288 to the most current revision.

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- (5) If Part II is completed, and there is an amount on Line 10, underline the amount on Line 10 and edit the correct percentage as listed below:

- Edit “10%” to the right of the amount on Line 10 when there is an amount on Line 11a.
- Edit “15%” to the right of the amount on Line 10 when there is an amount on Line 11b.
- Edit “21%” to the right of the amount on Line 10 when there is an amount on Line 11c.

**Note:** Do not underline the amount realized and do not edit a percentage to the right of the amount realized for 2018 and older versions of Form 8288. Refer to Exhibits 3.21.261-8 through 10 for converting line numbers for prior year revisions of Form 8288 to the most current revision.

- (6) If Part III is completed, and there is an amount on Line 13, underline the amount on Line 13 and edit “10%” to the right of the amount on Line 13.

- (7) If Part I is completed, and Line 6 is blank, research the attached Form 8288-A or any other attachments for the amount realized. The amount realized can be found in box 3 of Form 8288-A, or the withholding certificate (if any). Edit this amount to Line 6 and underline it. Then edit the correct percentage as listed below:

- Edit “10%” to the right of the amount on Line 6 when there is an amount on Line 7a.
- Edit “15%” to the right of the amount on Line 6 when there is an amount on Line 7b.

**Note:** Do not underline the amount realized and do not edit a percentage to the right of the amount realized for 2018 and older versions of Form 8288. Refer to Exhibits 3.21.261-8 through 10 for converting line numbers for prior year revisions of Form 8288 to the most current revision.

- (8) If Part II is completed, and Line 10 is blank, research the attached Form 8288-A or any other attachments for the recognized gain or amount realized amount. The recognized gain is in box 2 and the amount realized in box 3 of Form 8288-A. Edit the gain amount or the amount realized to Line 10 and underline it. Then edit the correct percentage as listed below:

- Edit “10%” to the right of the amount on Line 10 when there is an amount on Line 11a.
- Edit “15%” to the right of the amount on Line 10 when there is an amount on Line 11b.
- Edit “21%” to the right of the amount on Line 10 when there is an amount on Line 11c.

**Note:** Do not underline the amount realized and do not edit a percentage to the right of the amount realized for 2018 and older versions of Form 8288. Refer to Exhibits 3.21.261-8 through 10 for converting line numbers for prior year revisions of Form 8288 to the most current revision.

- (9) If Part III is completed, and Line 13 is blank, research the attached Form 8288-A or any other attachments for the amount realized. The amount realized can be found in box 3 of Form 8288-A. Edit the amount realized to Line 13. Underline the amount on Line 13 and edit "10%" to the right of the amount on Line 13.

**Note:** Do not underline the amount realized and do not edit a percentage to the right of the amount realized for 2018 and older versions of Form 8288. Refer to Exhibits 3.21.261-8 through 10 for converting line numbers for prior year revisions of Form 8288 to the most current revision.

- (10) If you are unable to locate the "Amount Realized or the Amount Subject to Withholding" on Form 8288 or Form 8288-A or any other attachments, edit CCC "U" and prepare correspondence action sheet Letter 3104C to correspond for the missing information.
- (11) If Part I, Part II, or Part III is completed, and Line 6, Line 10, or Line 13 do not match up with the amount realized in box 3 of Form 8288-A, research Form 8288, Form 8288-A, and attachments to determine the correct amounts. Edit the correct amounts on Form 8288 and Form 8288-A where needed. If you are unable to determine the correct "Amount Realized or the Amount Subject to Withholding" on Form 8288 or Form 8288-A or from any other attachments, edit CCC "U" and prepare correspondence action sheet Letter 3104C to correspond for the missing information.

**Note:** Before editing CCC "U" and corresponding, research Form 8288 and attachments for taxpayer's phone number. If found call the taxpayer to obtain the amount realized.

**Reminder:** 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.

- (12) If one or more foreign persons and one or more U.S. persons jointly transfer a USRPI and there is some indication either the amount realized or the amount withheld was not properly reported, you must determine the amount subject to withholding in the following manner.

If	And	Then
The transferee wrote the total amount realized or amount subject to withholding (which include the amounts allocated to U.S. persons) on Form 8288,	The correct amount realized or amount subject to withholding can be determined by reviewing any attachments, such as closing documents, correspondence explaining the allocations, or Form 8288-A	Edit the total amount realized or amount subject to withholding in Line 6, Line 10, or Line 13 of Form 8288. In addition, edit each Form 8288-A by equally dividing the amount realized (Box 3) and amount withheld (Box 4) among foreign persons only. <b>Reminder:</b> U.S. persons are not subject to withholding on Form 8288.
The transferee wrote the total amount realized or amount subject to withholding (which include the amounts allocated to U.S. persons) on Form 8288,	The correct amount realized or amount subject to withholding cannot be determined any attachments, such as closing documents, correspondence explaining the allocations, or Form 8288-A	Edit CCC "U" and prepare correspondence action sheet Letter 3104C to correspond for the missing information. <b>Note:</b> Before editing CCC "U" and corresponding, research Form 8288 and attachments for taxpayer's phone number. If found call the taxpayer to obtain the correct allocations for the amount realized and amount withheld.

**Reminder:** 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.

3.21.261.19.12  
(01-01-2024)

**Withholding Tax Liability - Sections 1445(a) (Part I) - Line 7a and 7b, Section 1445(e) (Part II) - Line 11a, Line 11b, and Line 11c, or Section 1446(f)(1) (Part III) - Line 14a**

- (1) This is a 12-position field for which an entry must be present on Line 7a or Line 7b of Part I, Line 11a, Line 11b, or Line 11c of Part II, or Line 14a of Part III on Form 8288. Only one entry is allowed in Line 7a or 7b, Line 11a, Line 11b, or Line 11c, or Line 14a.
- (2) Valid characters are Numeric 0-9.
- (3) The entry in Line 7a or Line 7b, Line 11a, Line 11b, or Line 11c, or Line 14a cannot be a negative entry.
- (4) If Line 6 has a value and Line 7a, 7b, and 7c are blank, research the attached Form 8288-A or any other attachments for the withholding tax liability. The withholding tax liability amount will generally equal the amount on Line 8 or box 4 of Form 8288-A, or the withholding certificate (if any). Edit this amount to Line 7a, 7b, or 7c.

**Caution:** It's possible the buyer (withholding agent/transferee) may have withheld less than the withholding tax liability or in other words, the amount on Line 7a, 7b, or 7c may be more than the amount on Line 8.

- (5) If Line 10 has a value and Line 11a, Line 11b, Line 11c, and Line 11d are blank, research the attached Form 8288-A or any other attachments for the withholding tax liability. The withholding tax liability amount will generally equal the amount on Line 12 or box 4 of Form 8288-A, or the withholding certificate (if any). Edit this amount to Line 11a, 11b, 11c, or 11d.

**Caution:** It's possible the buyer (withholding agent/transferee) may have withheld less than the withholding tax liability or in other words, the amount on Line 11a, 11b, 11c, or 11d may be more than the amount on Line 12.

- (6) If Line 13 has a value and Line 14a and Line 14b are blank, research the attached Form 8288-A or any other attachments for the withholding tax liability. The withholding tax liability amount will generally equal the amount on Line 14b or box 4 of Form 8288-A, or the withholding certificate (if any). Edit this amount to Line 14a or 14b.

**Caution:** It's possible the buyer (withholding agent/transferee) may have withheld less than the withholding tax liability or in other words, the amount on Line 14a or 14b may be more than the amount on Line 15.

- (7) If you are unable to locate the withholding tax liability on Form 8288 or Form 8288-A or any other attachments, edit CCC "U" and prepare correspondence action sheet Letter 3104C to correspond for the missing information.
- (8) If Part I, Part II, or Part III is completed, and Line 7a, 7b, or 7c, Line 11a, 11b, 11c, or 11d, or Line 14a or 14b do not match up with the federal income tax withheld in box 4 of Form 8288-A, research Form 8288, Form 8288-A, and attachments to determine these are the correct amounts. If they are not, edit the

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correct amounts to Form 8288 and Form 8288-A where needed, but only if you can determine without a doubt the amounts are correct.

**Caution:** It's possible the buyer (withholding agent/transferee) may have withheld less than the withholding tax liability. If this is the case, no further action is needed. Continue processing per normal procedures. The system will calculate the correct amount and the taxpayer will receive a notice for the difference.

- (9) If you are unable to determine the correct withholding tax liability or amount withheld on Form 8288 or Form 8288-A or from any other attachments, edit CCC "U" and prepare correspondence action sheet Letter 3104C to correspond for the missing information.

**Note:** Before editing CCC "U" and corresponding, research Form 8288 and attachments for taxpayer's phone number. If found call the taxpayer to obtain the amount realized

**Reminder:** 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.

3.21.261.19.13  
(01-01-2024)

**Reduced Withholding  
Amount - Line 7c (Part  
I), Line 11d (Part II), or  
Line 14b (Part III)**

- (1) This is a one-position field for which an entry may or may not be present.

- (2) Valid characters are:

- "1" = withholding certificate attached (See withholding certificate chart).

**Reminder:** Edit the reduced withholding indicator **1** in Line 7c, Line 11d or Line 14b, and bypass indicator "1" next to one of those lines when one of the **six** "Approved" certificates are attached to Form 8288:



Withholding Certificate Letter Numbers
<ul style="list-style-type: none"> <li>Letter 3307(SC/CG) - <b>Approved Exempt</b></li> <li>Letter 3308(SC/CG) - <b>Approved Reduced</b></li> <li>Letter 3309(SC/CG) - <b>Approved Exempt</b></li> <li>Letter 3310(SC/CG) - <b>Approved Reduced</b></li> <li>Letter 3311(SC/CG) - <b>Approved Reduced</b></li> <li>Letter 3497(SC/CG) - <b>Approved Reduced</b></li> <li>Letter 3312(SC/CG) - <b>Approved Installment Plan</b></li> </ul> <p><b>Caution:</b> Whenever Letter 3312 is attached the new date of withholding certificate to edit will be according to the date of payment. (e.g., payment date is April 1, 2022 then valid date of withholding certificate to edit would be 04012022 and the tax period to use would be 202204).</p> <p><b>Example:</b> The Installment Withholding Certificate is issued March 2, 2019, of which 10% (\$2,275.00 x 10% = \$227.50) FIRPTA tax is to be paid on the initial USRPI installment transfer. Subsequent installment transfer may take place on 03/02/2022 (\$3,310.00 x 10% = \$331.00), which means the tax period is 202203 and not 201903. The RDD would be 03/22/2022. As long as it is timely filed, no penalties or interest will be charged.</p>

Otherwise, do not edit anything. The tax will be assessed at the full 10 percent, 15 percent, or 21 percent (35 percent for dispositions prior to January 1, 2018) amount for the rejected letters.

- “**blank**” = withholding certificate **not attached or** required.

- (3) Follow the table below when an approved withholding certificate is attached to Form 8288 and Parts I, II or III were not filled out correctly:

If	And	Then
Part I, Line 7a is less than 10 percent of Line 6,	The Line 7c checkbox is not checked,	Edit the checkbox and edit the amount on Line 7c.  <b>Reminder:</b> Edit a “10%” or “15%” to the right of Line 6.

If	And	Then
Part II, Line 11a is less than 10 percent of Line 10,	The Line 11d checkbox is not checked,	Edit the checkbox and edit the amount on Line 11d, <b>Reminder:</b> Edit a “10%”, “15%”, or “21%” to the right of Line 10.
If Part III, Line 14a is less than 10 percent of Line 13,	The Line 14b checkbox is not checked,	Edit the checkbox and edit the amount on Line 14b, <b>Reminder:</b> Edit a “10%” to the right of Line 13.

**Note:** There are no official withholding certificates for IRC 1446(f)(1) (Form 8288 Part III) returns which is why a buyer or seller can request a reduced withholding rate without one. However, if Line 14a is less than 10 percent of Line 13, and the Line 14b checkbox is not checked, and there’s no clear indication from other attachments the taxpayer requesting a reduced withholding rate, do not edit the checkbox, a Bypass Indicator (BPI), or the amount on Line 14b. Continue processing using normal procedures.

(4) **Reduced Withholding when Form 8288 Part I is completed:**

If	Then
Line 7c checkbox is checked (or a significant entry greater than zero on older Forms 8288 revised before February 2017 is present),	<ol style="list-style-type: none"> <li>1. Verify an approved withholding certificate is attached. See withholding certificate letter number table in paragraph (2).</li> <li>2. If attached, edit a reduced withholding indicator "1" in the middle of Line 7c. See Exhibit 3.21.261-1. See Exhibit 3.21.261-9, Exhibit 3.21.261-10 and Exhibit 3.21.261-10 for previous tax years.</li> </ol> <p><b>Note:</b> If no withholding certificate is attached, circle the checkbox on Line 7c. Do not edit a reduced withholding indicator.</p> <p><b>Reminder:</b> Edit a "10%" or "15%" to the right of Line 6.</p>
Line 7c checkbox is not checked, but an approved withholding certificate is attached,	<ol style="list-style-type: none"> <li>1. <b>Edit</b> a red check mark inside the checkbox.</li> </ol> <p><b>Reminder:</b> Edit a "10%" or "15%" to the right of Line 6.</p>
Line 7c checkbox is checked, but <b>no</b> approved withholding certificate is attached, and the return does <b>not</b> include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of prior year Forms 8288 and Forms 8288-A,	Circle the checkbox on Line 7c. Circle out the date on Line 4 (the date of the withholding certificate), if present.
Line 7c checkbox is checked, and an approved withholding certificate Letter 3312 is attached,	Circle the checkbox on Line 7c.
Line 7c checkbox is <b>not</b> checked, and an approved withholding certificate Letter 3312 (Installment Cert) is attached,	Do not edit the checkbox in Line 7c.

If	Then
Line 7c checkbox is <b>not</b> checked, <b>no</b> approved withholding certificate is attached, and the return includes the statement "Section 1446(f)(1) withholding" (or something similar) at the top of prior year Forms 8288 and Forms 8288-A,	Do not edit the checkbox in Line 7c.

**Reminder:** Edit a "10%" or "15%" to the right of Line 6 whether or not an approved withholding certificate is attached. See IRM 3.21.261.1.1.1 for more information on when to edit 10% or 15%.

(5) **Reduced Withholding when Form 8288 Part II is completed:**

If	Then
Checkbox in Line 11d is checked (or if a prior year form has a significant amount greater than zero),	<ol style="list-style-type: none"> <li>1. Verify an approved withholding certificate is attached. See withholding certificate letter number table in paragraph (2).</li> <li>2. If attached, edit reduced withholding indicator "1" in the middle of Line 11d. See Exhibit 3.21.261-2. For previous tax years, see Exhibit 3.21.261-9 and Exhibit 3.21.261-10.</li> </ol> <p><b>Note:</b> If no withholding certificate is attached, circle Line 11d checkbox. (For previous year forms, arrow up the amount to the correct line.) However, if the checkbox on Line 9 is marked, arrow the amount from Line 11a or Line 11b to Line 11c. (For 2016 and previous tax years, arrow up the amount to the "amount subject to 35%", Line 5a.)</p>

If	Then
Line 11d is not checked, (or if a prior year form does not have a significant amount) but an approved withholding certificate is attached and the amount appears on Line 11a, 11b, or 11c, <b>Note:</b> If no amount appears on lines 11a, 11b, or 11c, then look at the Form 8288-A (box 2 or 3) for the amount realized or gain and edit it on the correct line.	1. Edit reduced withholding indicator "1" in the middle of Line 11d. <b>Note:</b> On previous year forms, arrow down (in red) the amount to amount subject to reduced withholding rate line.
Line 11d is checked (or if a prior year form has a significant amount greater than zero), but <b>no</b> approved withholding certificate is attached, and the return does <b>NOT</b> include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of prior year Forms 8288 and Forms 8288-A.	<ul style="list-style-type: none"> <li>Circle the checkbox in Line 11d. (5d for prior year) <b>Note:</b> Do not edit a reduced withholding indicator.</li> <li>Arrow up the amount from Line 11c when Line 9 is marked. (For prior year forms, arrow up the amount from Line 5c when Line 5e is marked.) <b>Note:</b> Do not edit a reduced withholding indicator.</li> </ul>
Line 11d is checked, (or if a prior year form has a significant amount greater than zero), and withholding certificate Letter 3312 is attached,	Circle the checkbox in Line 11d. <b>Note:</b> Do not edit a reduced withholding indicator.
Line 11d is <b>not</b> checked (or if a prior year form does not have a significant amount), and withholding certificate Letter 3312 (Installment Cert) is attached,	Do not edit the checkbox in Line 11d or a reduced withholding indicator.
Line 11d is <b>not</b> checked, and <b>no</b> approved withholding certificate is attached, and the return includes the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Forms 8288 and Forms 8288-A,	Do not edit the checkbox in Line 11d.

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**Reminder:** Do not forget to edit the correct the date of withholding certificate on Form 8288, Line 4. See IRM 3.21.261.19.9

**Reminder:** Edit a “10%”, “15%”, or “21%” to the right of Line 10 whether or not an approved withholding certificate is attached. See IRM 3.21.261.1.1.1 for more information on when to edit 10% or 15%.

(6) **Reduced Withholding when Form 8288 Part III is completed:**

If	Then
Line 14b checkbox is checked	<p>1. Edit a reduced withholding indicator “1” in the middle of Line 14b. See Exhibit 3.21.261-1.</p> <p><b>Note:</b> Unlike FIRPTA returns, no withholding certificate is required to be attached on returns filed under IRC 1446(f)(1).</p>
Line 14b checkbox is not checked, but the amount on Line 14b is less than 10 percent of the amount on Line 13,	<p>1. Check for any indication the taxpayer is requesting a reduced withholding rate on any forms or attachments. If found, edit a check mark inside the checkbox and edit a reduced withholding indicator “1” in the middle of Line 14b. If not found, do not edit; continue processing. See Exhibit 3.21.261-1.</p>
Line 14b checkbox is checked, but the amount on Line 14b is 10 percent of the amount on Line 13,	Circle the checkbox on Line 14b and edit the amount from Line 14b to Line 14a.

**Reminder:** Always edit a “10%” to the right of Line 13 whether or not the withholding is at an adjusted rate.

3.21.261.19.14  
(01-01-2024)

**Withholding under  
Section 1446(f)(4) - Part  
IV, Lines 16a through  
16c, Line 17, and Line 18**

- (1) Only partnerships will fill out Part IV of Form 8288 and attach a Form 8288-C.
- (2) A partnership will submit a Form 8288 and Form 8288-C to report a distribution payment on behalf of the transferee (buyer). The partnership will continue making payments until the full 10 percent of the total amount realized plus any applicable interest paid.

**Reminder:** A partnership is required to withhold all distribution payments to the transferee (buyer) any time the transferee fails to withhold 10 percent of

the total amount realized from the transferor (foreign person/seller) on the sale of a stake in the partnership.

**Caution:** The date of the distribution payment on Line 4 of Form 8288 is used to calculate the due date. Make sure the date of the distribution payment is present on Line 4.

- (3) Line 18 is the only line transcribed to ISRP in this part of the form.
- (4) Valid characters are Numeric 0-9.
- (5) A Form 8288-C must be attached when Part IV of Form 8288 is filled out. Follow the instructions in the table below:

If	And	Then
Part IV of Form 8288 is filled out,	Form 8288-C is attached,	Verify Form 8288-C is complete and continue processing. See IRM 3.21.25.16 for instructions.
Part IV of Form 8288 is filled out	Form 8288-C is attached but is incomplete,	Review Form 8288 and attachments and update the Form 8288-C. If 8288-C information cannot be found, edit CCC "U" and correspond for incomplete or missing Form 8288-C. Prepare Letter 3104C CAS.
Part IV of Form 8288 is filled out	Form 8288-C is missing,	Edit CCC "U" and correspond for missing Forms 8288-C. Prepare Letter 3104C CAS.

If	And	Then
Part IV of Form 8288 is <b>not</b> filled out	Form 8288-C is attached,	Look for the missing information on Form 8288-C or in any attachments. If the missing information cannot be found, Edit CCC "U" and correspond for missing information on Form 8288, Part IV. Prepare Letter 3104C CAS. <b>Note:</b> If no response is received, edit the green rocker amount (located at the top right corner of Form 8288) on Line 18 and continue processing.
Part IV of Form 8288 is filled out	Form 8288-A is attached and Form 8288-C missing,	If there is no indication the taxpayer meant to fill out Parts I, II, or III, edit CCC "U" and correspond for missing Forms 8288-C. Do not enter Form 8288-A into the database and do not send a stamped Form 8288-A (copy B) to the seller. Otherwise, correspond for missing information in Parts I, II, or III. Prepare Letter 3104C CAS.

3.21.261.19.15  
(01-01-2024)

**Claiming a Refund of  
Withholding Under  
Section 1446(f)(4) - Part  
V, Lines 19 through 22**

- (1) This part of Form 8288 is not processed by Submission Processing. It is filled out by the transferee (buyer) to claim a refund on excess withholding reported on Part IV of Form 8288 by the partnership. The transferee (buyer) is still required to file a Form 8288, Part III to report the withholding tax on a partnership transfer. Ogden Accounts Management department will work these claims.
- (2) Follow the steps below when a Form 8288 with Part V is received.



If	And	Then
Form 8288, Part V is filled out,	Form 8288, Part III is not filled out,	<p>Research IDRS to see if the transferee (buyer) has previously filed a Form 8288, Part III.</p> <ul style="list-style-type: none"> <li>If <b>no</b> previous Form 8288, Part III is found, edit CCC "U" and correspond for missing information. Prepare Letter 3104C CAS. The transferee (buyer) cannot receive a refund until a Form 8288 with Part III is filed.</li> <li>If a previous Form 8288, Part III is found, route the Form 8288 and any attachments to Ogden Accounts Management (AM) department.</li> </ul>
Form 8288, Part V is filled out,	Form 8288, Part III is filled out,	<p>Research IDRS to see if the transferee (buyer) has previously filed a Form 8288, Part III.</p> <ul style="list-style-type: none"> <li>If <b>no</b> previous Form 8288, Part III is found, continue processing per normal procedures and route a photocopy of Form 8288 and any attachments to Ogden Accounts Management (AM) department. If Form 8288-A is attached, cross it out. The transferor (seller) is not entitled to a withholding credit under Section 1446(f)(4) because no withholding took place. If a Form 8288-A is entered and a stamped Form 8288-A is mailed to the seller, this could create an erroneous refund.</li> <li>If a previous Form 8288, Part III is found, route the Form 8288 and any attachments to Ogden Accounts Management (AM) department.</li> </ul>

3.21.261.19.16  
(01-01-2024)

## Bypass Indicator (BPI)

- (1) This is a one-position field for which an entry may or may not be present.
- (2) The valid characters are **1** and **Blank**.
- (3) The BPI is edited in the outside right margin of Part I, Line 8, Part II, Line 12, or Part III, Line 15.

**Note:** The Bypass Indicator is edited on the right margin of Line 6 of Part I and Part II of prior year forms. See the specific Form 8288 "T" line definition exhibit for the form version you are editing.

**Caution:** Always edit a Bypass Indicator "1" whenever you edit the checkbox in Line 7c (Part I), Line 11d (Part II), or Line 14b (Part III). Therefore, if no checkbox in Line 7c (Part I), Line 11d (Part II), or Line 14b (Part III) is being edited, then no bypass indicator is to be edited.

**Reminder:** If no bypass indicator is to be edited and the Date of Withholding Certificate is present on Line 4 of Form 8288, **do not** circle out the date. The only time the Date of Withholding Certificate is circled out is when there is no valid withholding certificate attached or when Letters 3316(SC/CG) or 3316(SC/CG) are attached, which are not valid letters. See IRM 3.21.261.19.9.

- (4) Definition:

## 3.21 International Returns and Documents Analysis

- “1” - tax is less than 10 percent and a reduced withholding certificate is attached (Parts I and II). No Math Error.
- “1” - tax is less than 15 percent and a reduced withholding certificate is attached (Parts I and II). No Math Error.
- “1” - tax is less than 21 percent (35 percent for dispositions prior to January 1, 2018) and a reduced withholding certificate is attached (Part II). No Math Error.
- “1” - tax is less than 10 percent (Part III) or the return includes the statement “Section 1446(f)(1) withholding” (or something similar) at the top of Forms 8288 and Forms 8288-A of prior year returns.
- “Blank” - computer will systemically calculate the tax at 10 percent of the amount realized present in Part I Line 7a, Part II Line 11a, or Part III Line 14a.

**Exception:** Do not edit a reduced withholding checkbox when an Installment Sales Withholding Certificate Letter 3312 (SC/CG) is present.


- “Blank” - computer will systemically calculate the tax at 15 percent of the amount realized present in Part I Line 7b, or Part II Line 11b.

**Exception:** Do not edit a reduced withholding checkbox when an Installment Sales Withholding Certificate Letter 3312 (SC/CG) is present.

- “Blank” - computer will systemically calculate the tax at 21 percent (35 percent for dispositions prior to January 1, 2018) of the amount subject to withholding present in Part II Line 11c.

If	Then
Tax is at 10 percent. <b>Note:</b> No withholding certificate is attached.	Leave BPI “blank”
Tax is at 15 percent. <b>Note:</b> No withholding certificate is attached.	Leave BPI “blank”
Tax is at 21 percent (35 percent for dispositions prior to January 1, 2018). <b>Note:</b> No withholding certificate is attached.	Leave BPI “blank”
Tax is less than 10 percent and a reduced withholding certificate is attached. <b>Note:</b> Part I Line 7c is checked, or is checked by C&E.	Edit a BPI “1”

If	Then
Tax is less than 10 percent and the return includes the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Forms 8288 and Forms 8288-A for a prior return. <b>Note:</b> Part III Line 14b is checked.	Edit a BPI "1"
Tax is less than 15 percent and an approved reduced withholding certificate is attached. <b>Note:</b> Part I Line 7c is checked.	Edit a BPI "1"
Tax is less than 21 percent (35 percent for dispositions prior to January 1, 2018) and a reduced withholding certificate is attached. <b>Note:</b> Part II Line 11d is checked.	Edit a BPI "1"
Tax is less than 10 percent, the return includes the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Forms 8288 and Forms 8288-A on prior year returns, and Part I Line 7c is <b>not</b> checked.	Leave BPI "blank"
Tax is less than 10 percent and the return does <b>not</b> include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Forms 8288 and Forms 8288-A on a prior year return.	Leave BPI "blank"
Tax is less than 10 percent and <b>no</b> reduced withholding certificate is attached.	Leave BPI "blank"
Tax is less than 15 percent and <b>no</b> reduced withholding certificate is attached.	Leave BPI "blank"
Tax is less than 21 percent (35 percent for dispositions prior to January 1, 2018) and <b>no</b> reduced withholding certificate is attached.	Leave BPI "blank"



**Department of the Treasury**  
Internal Revenue Service  
P.O. Box 409101  
Ogden, UT 84409

**Approved  
Withholding Certificate**

Date of the withholding certificate:  
**12/28/2023**

Taxpayer identification number:  
**00-2345678**

File number:  
**0007654321**

Person to contact:  
**Ash Birch**

00140-059-000-11-4

**Form 8288**  
(Rev. January 2023)  
Department of the Treasury  
Internal Revenue Service

**U.S. Withholding Tax Return for 202309**  
**Certain Dispositions by Foreign Persons**

Go to [www.irs.gov/Form8288](http://www.irs.gov/Form8288) for instructions and the latest information.

OMB No. 1545-0902

If this is a corrected return, check here ☐


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

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

**Withholding Agent Information**

<b>1a</b> Name of buyer or other party responsible for withholding. See instructions. <b>Alder, Birch and Elm Partners</b>	<b>b</b> U.S. taxpayer identification number (TIN) <b>00-2345678</b>
<b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box. <b>PO Box 1856</b>	
<b>d</b> City or town, state or province, country, and ZIP or foreign postal code <b>Atlanta, GA 30304</b>	<b>e</b> Phone number (optional)

**2** Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.  
**126 Fir Ave. Atlanta, GA 30304**



<b>3</b> Date of transfer <b>09/24/2023</b>	<b>4</b> Date of withholding certificate or date of distribution (see instructions) <b>12282023</b>	<b>5</b> Number of Forms 8288-A or 8288-C attached <b>1</b>
--	--	--

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


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

<b>9</b> Large trust election to withhold at distribution (see instructions) <input type="checkbox"/>		
<b>10</b> Amount subject to withholding	<b>10</b> \$ <b>20,000.00</b>	<b>15%</b>
<b>11 Withholding tax liability.</b> Multiply line 10 by the applicable withholding rate on line 11a, 11b, or 11c. Otherwise, check the box on line 11d.		
<b>a</b> 10% (0.10)	<b>11a</b> \$	
<b>b</b> 15% (0.15)	<b>11b</b> \$	
<b>c</b> 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018)	<b>11c</b> \$	
<b>d</b> Withholding at an adjusted amount (see instructions) <b>1</b> <input checked="" type="checkbox"/>	<b>11d</b> \$ <b>1,000.00</b>	
<b>12</b> Amount withheld	<b>12</b> \$ <b>1,000.00</b>	<b>1</b>

Figure 3.21.261-8a Approved Withholding Certificate

<b>Form 8288</b> (Rev. January 2023) Department of the Treasury Internal Revenue Service	<b>U.S. Withholding Tax Return for 2023</b> <b>Certain Dispositions by Foreign Persons</b> Go to <a href="http://www.irs.gov/Form8288">www.irs.gov/Form8288</a> for instructions and the latest information.	<b>00140-015-000-12-4</b>  OMB No. 1545-0902
If this is a corrected return, check here <input type="checkbox"/>		
Complete the withholding agent information and Part I through Part V, as applicable. Also, complete and attach Copies A and B of Form(s) 8288-A or Copy A or B, as applicable, of Form(s) 8288-C. Attach additional sheets if you need more space.		
<b>Note:</b> Report only one disposition on each Form 8288 filed.		
<b>Withholding Agent Information</b>		
<b>1a</b> Name of buyer or other party responsible for withholding. See instructions. <b>Hemlock Inc.</b>	<b>b</b> U.S. taxpayer identification number (TIN) <b>00-7654321</b>	
<b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box. <b>5023 Elm St.</b>		
<b>d</b> City or town, state or province, country, and ZIP or foreign postal code <b>Atlanta, GA 30304</b>		<b>e</b> Phone number (optional)
<b>2</b> Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions. <b>Commercial Bldg. with land in Wilmington DE</b>		
<div style="border: 1px solid black; padding: 5px; display: inline-block;">             RECEIVED              01102024              OGDEN, UT              IRS-OSC           </div>		
<b>3</b> Date of transfer <b>12/28/23 2023</b>	<b>4</b> Date of withholding certificate or date of distribution (see instructions) <b>01/05/24</b>	<b>5</b> Number of Forms 8288-A or 8288-C attached <b>1</b>
<b>1 Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)</b>		
<b>6</b> Amount subject to withholding	<b>6</b> \$ <b>20,000.00</b>	<b>15%</b>
<b>7 Withholding tax liability.</b> Multiply line 6 by the applicable withholding rate on line 7a or 7b. Otherwise, check the box on line 7c.	<b>7a</b> \$	
<b>a</b> 10% (0.10)	<b>7b</b> \$	
<b>b</b> 15% (0.15)	<b>7c</b> \$ <b>100.00</b>	
<b>c</b> Withholding at an adjusted amount (see instructions) <input checked="" type="checkbox"/>		
<b>8</b> Amount withheld	<b>8</b> \$ <b>100.00</b>	
<b>Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)</b>		
<b>2 Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)</b>		
<b>9</b> Large trust election to withhold at distribution (see instructions) <input type="checkbox"/>		
<b>10</b> Amount subject to withholding	<b>10</b> \$ <b>20,000.00</b>	<b>15%</b>
<b>11 Withholding tax liability.</b> Multiply line 10 by the applicable withholding rate on line 11a, 11b, or 11c. Otherwise, check the box on line 11d.	<b>11a</b> \$	
<b>a</b> 10% (0.10)	<b>11b</b> \$	
<b>b</b> 15% (0.15)	<b>11c</b> \$	
<b>c</b> 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018) <input checked="" type="checkbox"/>	<b>11d</b> \$ <b>1,000.00</b>	
<b>d</b> Withholding at an adjusted amount (see instructions)		
<b>12</b> Amount withheld	<b>12</b> \$ <b>1,000.00</b>	

Figure 3.21.261-8b No Withholding Certificate - Not Substantiated

	<b>Department of the Treasury</b> <b>Internal Revenue Service</b> P.O. Box 409101 Ogden, UT 84409	Date of the withholding certificate:
		Taxpayer identification number:
		File number:
		Person to contact:
		Contact number:
		Contact hours:

[TRANSFEROR'S NAME]  
 [%W/H AGENT]  
 [TRANSFEROR'S ADDRESS]  
 [CITY, STATE ZIP]

Dear [TRANSFEROR'S NAME]:

[Enter the received date of the 8288-B]  
 [PROPERTY ADDRESS, CITY, STATE]  
 [TRANSFEROR NAME]  
 [TRANSFeree NAME]

We received Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests on [Enter the received date of the 8288-B]. This Form 8288-B is for the disposition of the U.S. real property interest described as [PROPERTY ADDRESS, CITY, STATE]. The transferor of the described property is [TRANSFEROR NAME] and the transferee is [TRANSFeree NAME].

This letter is your approved withholding certificate and your legal notification that the required withholding amount for a \$[amount] tax liability for the disposition of the U.S. real property interest described above would exceed their maximum tax liability. Therefore, we reduced the required withholding to \$[amount], which the transferee must remit to the IRS along with Form 8288 and 8288-A by the twentieth (20th) day following the date of this withholding certificate letter. We also determined that substitution of the reduced withholding amount would not jeopardize the collection of the tax imposed on any gain reported from the disposition of the U.S. real property interest.

As a reminder, this withholding certificate doesn't eliminate the requirement to file a U.S. income tax return to report this transaction.

If you have any questions, please call customer service. The telephone number and hours appear above. If the number is outside your local calling area, there will be a long-distance charge to you. Or, you may write to us at the address shown at the top of this letter.

Sincerely,

[Name]  
 [Title]

**Letter 3310 (Rev. 1-2021)**  
 Catalog Number 28675B

Figure 3.21.261-8c Sample of a Reduced Withholding Certificate

3.21.261.19.17  
(01-01-2024)

**Withholding Tax Liability- Lines 7a, 7b, 11a, 11b, 11c, and 14a**

- (1) Only one line can contain an entry.
- (2) This is a 12-position field for which an entry must be present.
- (3) Valid characters are, Numeric 0-9.
- (4) The total tax line cannot be negative.

**Note:** If the amount withheld does not equal the percentage of the amount realized listed and no withholding certificate is attached, do not edit the correct amount. Leave the amount as is. The computer will calculate the correct amount.

- (5) If **Form 8288, Part I** is completed then Line 7a must be 10 percent for dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions (see IRM 3.21.261.1.1.1, first "Note") of Line 6, or 15 percent for dispositions after February 16, 2016 of the amount on Line 6, unless an approved withholding certificate is attached. An approved withholding certificate reduces the 10 or 15 percent tax to an amount less than 10 or 15 percent (including "0").

**Reminder:** For post February 16, 2016 dispositions, where a property is acquired by the transferee for use by the transferee as a residence and the amount realized by the foreign transferor is more than \$300,000, but does not exceed \$1,000,000, the withholding agent generally must withhold and remit to the IRS 10 percent of the amount indicated in Line 6, Part I, or Line 10, Part II of Form 8288.

## FIRPTA Tax Discrepancy - Part I

If	And	Then
Line 7a is less than 10 percent of Line 6, and it's for a disposition prior to February 17, 2016 and certain post-February 16, 2016 dispositions (see IRM 3.21.261.1.1.1, first "Note"),	Line 7c is "checked" with an approved reduced withholding certificate is attached,	See IRM 3.21.261.19.16 to edit a BPI.
Line 7b is less than 15 percent of Line 6, and it's for a disposition after February 16, 2016,	Line 7c is <b>checked</b> with an approved reduced withholding certificate is attached,	See IRM 3.21.261.19.16 to edit a BPI.
Line 7a is less than 10 percent, and it's for a disposition prior to February 17, 2016 and certain post-February 16, 2016 dispositions (see IRM 3.21.261.1.1.1, first <b>Note</b> ),	No reduced withholding certificate is attached,	<ol style="list-style-type: none"> <li>1. If Line 7c is checked, <b>Circle out</b> the checkbox. Otherwise, do nothing.</li> <li>2. Do not edit a Bypass Indicator so the computer can compute the tax at 10 percent.</li> </ol>



If	And	Then
Line 7b is less than 15 percent, but <b>not equal</b> to 10 percent, and it's for a disposition <b>after</b> February 16, 2016,	No reduced withholding certificate is attached,	1. If Line 7c is checked, <b>Circle out</b> the checkbox. Otherwise, do nothing. 2. Do not edit a Bypass Indicator.
Line 7c is <b>blank</b>	a withholding certificate is attached to Form 8288	1. Edit a check mark in the checkbox in Line 7c. 2. Edit the BPI "1" in the right outside margin of Line 8.

**Reminder:** Edit a "10%" or "15%" to the right of Line 6 whether or not an approved withholding certificate is attached.

- (6) If the entry is incorrect or not legible, do the following:
- Place a red "X" to the left of the incorrect entry.
  - Write the correct entry (found on Form 8288A, the withholding certificate, or other attachments if any, towards the middle of the second paragraph) to the left of the incorrect entry of Lines 7a or 7b, Part I.
- (7) If **Form 8288, Part II** is completed then Line 11a must be 10 percent of the amount on Line 10, Line 11b must be 15 percent of the amount on Line 10, or Line 11c must be 21 percent (35 percent for dispositions prior to January 1, 2018) of the amount of Line 10, unless an approved withholding certificate is attached (Line 11d is checked or C&E has checked Line 11d, or a significant entry greater than zero on older Forms 8288 revised before February 2017 is present). An approved withholding certificate reduces the 15 percent, 10 percent, or 21 percent (35 percent for dispositions prior to January 1, 2018) tax to an amount less than 15 percent, 10 percent, or 21 percent (35 percent for dispositions prior to January 1, 2018) (including "0").

#### FIRPTA Tax Discrepancy - Part II

If	And	Then
If Line 11a is less than 10 percent of Line 10,	An approved reduced withholding certificate is attached.	Edit a reduced withholding indicator in the middle of Line 11d and edit a BPI. (See: IRM 3.21.261.19.16.)
If Line 11b is less than 15 percent of Line 10,	An approved reduced withholding certificate is attached.	Edit a reduced withholding indicator in the middle of Line 11d and edit a BPI. (See: IRM 3.21.261.19.16.)
If Line 11c is less than 21 percent (35 percent for dispositions prior to January 1, 2018) of Line 10,	An approved reduced withholding certificate is attached.	Edit a reduced withholding indicator in the middle of Line 11d and edit a BPI. (See: IRM 3.21.261.19.16.)



If	And	Then
If Line 11a is less than 10 percent of Line 10,	No approved reduced withholding certificate is attached and a check mark appears on Line 11d	1. Circle the checkbox in Line 11d. 2. Do not edit a reduced withholding or Bypass Indicator so the computer can compute the tax at 10 percent.
If Line 11b is less than 15 percent of Line 10,	No approved reduced withholding certificate is attached and a check mark appears on Line 11d	1. Circle the checkbox in Line 11d. 2. Do not edit a reduced withholding or Bypass Indicator so the computer can compute the tax at 15 percent.
If Line 11c is less than 21 percent (35 percent for dispositions prior to January 1, 2018) of Line 10,	No approved reduced withholding certificate is attached and a check mark appears on Line 11d	1. Circle the checkbox in Line 11d. 2. Do not edit a reduced withholding or Bypass Indicator so the computer can compute the tax at 21 percent (35 percent for dispositions prior to January 1, 2018).
Line 11d is <b>blank</b>	An approved withholding certificate is attached to Form 8288	1. Edit a reduced withholding indicator in the middle of Line 11d, and 2. Edit the BPI "1" in the right outside margin of Line 12.

**Reminder:** Edit a "10%", "15%", or "21%" to the right of Line 10 whether or not an approved withholding certificate is attached.

- (8) If the entry is incorrect or not legible, do the following:
- Place a red "X" to the left of the incorrect entry.
  - Write the correct entry (found on Form 8288A, the withholding certificate or other attachments, if any, towards the middle of the second paragraph) to the left of the incorrect entry of Lines 11a, 11b, or 11c, Part II.
- (9) If **Form 8288, Part III** is completed then Line 14a must be 10 percent of Line 13, unless Line 14b is checked.

**Reminder:** Transferees (buyers) filing IRC 1446(f)(1) returns (Form 8288, Part III) can request a reduced withholding amount on Line 14b without providing a withholding certificate.

## IRC 1446(f)(1) Tax Discrepancy - Part III

If	And	Then
If Line 11a is less than 10 percent of Line 10	Line 14b is checked,	Edit a BPI. See: IRM 3.21.261.19.16.
If Line 11a is less than 10 percent of Line 10	Line 14b is <b>not</b> checked and there's no indication the taxpayer is requesting a reduced amount,	Do not edit a reduced withholding or Bypass Indicator so the computer can compute the tax at 10 percent.

**Reminder:** Always edit a "10%" to the right of Line 13 whether or not the withholding is at an adjusted rate.

- (10) If the entry is incorrect or not legible, do the following:
- Place a red "**X**" to the left of the incorrect entry.
  - Write the correct entry (found on Form 8288-A or other attachments, if any) to the left of the incorrect entry of Lines 14a or 14b, Part III.

3.21.261.19.18  
(01-01-2023)

**Large Trust Election -  
Line 9, Part II**

- This is a one-position field for which an entry may or may not be present.
- No editing is necessary. ISRP will enter "1" if checkbox is checked on Line 9, Part II.

**Note:** Large trust elections have over 100 people and are taxed at a 21 percent (35 percent for dispositions prior to January 1, 2018) rate.

3.21.261.19.19  
(01-03-2022)

**◆Signature◆**

- A signature (**withholding agent/transferee (buyer), partner, fiduciary, or corporate officer**) and jurat is required for all returns **except** the following:
  - Returns prepared under IRC 6020(b). These returns must be signed by a Compliance Function representative. See IRM 3.21.261.9.2, IRC 6020(b) - Prepared by Collection.

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

- Returns prepared by Examination, for example Substitute for Return "SFR" or "SUBSTITUTE RETURN". See IRM 3.21.261.9.4, ◆Examination Prepared◆.
- Dummy returns prepared by IRS.
- Returns filed under IRC 501(d) (Religious or Apostolic Organization).
- Returns attached to taxpayer response to IRS correspondence containing a jurat and the taxpayer's signature. See paragraph (5) below.
- Re-entry returns originally filed electronically (E-File). These returns may be identified by the presence of Mode E-File printouts or "TRPRT Print Do Not Process" in lieu of an actual return.

**Note:** If the TRPRT print states "TRPRT Print Do Not Process" in the top margin, circle the words "Do Not Process."

- (2) Do not correspond for a signature on “CII” returns with a Form 13596, Reprocessing Returns, attached. See IRM 3.21.261.10.1 Correspondence Imaging Inventory (CII) Returns, for processing instructions.

- (3) If a signature is missing correspond:

**Note:** See, ♦Issuing Correspondence♦, for returns that are incomplete and appear to be duplicate filings.

If	Then
<ul style="list-style-type: none"> <li>The return is not signed on the line designated for the taxpayer’s signature, or</li> <li>The jurat is not present on the line designated for the taxpayer signature (non-standard return), or</li> <li>Only the entity information is present and there are no attachments containing tax data,</li> </ul>	<ol style="list-style-type: none"> <li>Correspond using an <b>approved</b> Correspondence Action Sheet</li> <li><b>Edit CCC “U”</b> if corresponding for signature only.</li> <li>Leave in batch and continue editing.</li> </ol>

- (4) **Follow the instructions in paragraph (3) above, when the Entity information is the only thing present on the form, and there are no attachments containing tax data.**

**Note:** Use Form 3696, or other approved Correspondence Action Sheet, for “Secured” or delinquent returns.

- (5) If the jurat is altered or stricken (crossed out), see IRM 3.21.261.9.6, Frivolous Arguments for frivolous return instructions. See Exhibit 3.21.261-6.
- (6) Accept a “signature declaration” (a signature with jurat obtained through IRS correspondence) if attached to the return.
- If the “signature declaration” is altered or stricken (crossed out), see IRM 3.21.261.9.6, Frivolous Arguments. See Exhibit 3.21.261-6.
  - If the taxpayer responds with a self-prepared “signature declaration” it **must** contain the same language as the jurat on the tax return, e.g., “UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.”
- (7) Tax examiners are not handwriting experts. Section 301.6064-1 of the Regulations allows IRS to presume the signature on a return, statement or other document is the true signature of the person who signed the document.

**Note:** Do not accept a “✓” or “X” on the signature line as a valid taxpayer signature.

## 3.21 International Returns and Documents Analysis

- (8) Correspond one time for the signature. If you do not receive a reply after the prescribed suspense period, edit as follows:

If	Then
The return has an overpaid condition, <b>or it is a Form 8288</b> ,	Edit CCC "3" and CCC "X" and continue processing.
The return is a balance due or zero condition,	Edit CCC "3" and continue processing.

3.21.261.19.20  
(01-01-2019)  
**Preparer Signature**

- (1) A signature may or may not be present; do not correspond if not present.
- (2) Do not correspond for a missing signature on any return prepared by a Compliance function.
- (3) Do not question any signature on the return. Internal Revenue (IR) Regulations Section 301.6064-1 allows the Service to presume the signature on the return, statement or other document is the true signature of the person who signed the document.
- (4) A constructive signature (that is, a signature on an accompanying check, letter, etc.) is not acceptable unless the signature follows a perjury statement containing the same language as the jurat of the tax return.

3.21.261.19.21  
(07-26-2021)  
**◆Preparer's EIN or PTIN◆**

- (1) **ISRP will transcribe the entry.** The Preparer Tax Identification Number (PTIN) is located to the right of the Preparer's Signature at the bottom of Form 8288.

**Reminder: If the return is for 2009 or prior, then the PTIN box will be named Preparer's SSN or PTIN.**

- (2) A Preparer Tax Identification Number (PTIN) is a valid entry in the Preparer's PTIN area at the bottom of Form 8288. The PTIN is nine digits beginning with the alpha "P" (**e.g., PXXXXXXXX**) and followed by eight numbers.
- (3) **Valid characters are numeric (0-9) and alpha "P" only.**
- (4) If the entry in the PTIN area is an invalid number, or does not begin with a "P", or is an SSN number, **then** circle-out the number.
- (5) **The Preparer's EIN must be a nine-digit numeric number. The EIN is entered in NN-NNNNNNN format. The EIN cannot be all zeros or all nines.**
- (6) Circle the EIN if all zeros or all nines.

3.21.261.20  
(01-01-2020)  
**NMF FIRPTA Form 8288  
Penalty and Interest  
Assessment**

- (1) All Form 8288 returns with a Date of Transfer (DOT) prior to 12/13/2005 must be transshipped to the Kansas City Submission Processing Campus (KCSPC) for processing to the Automated Non-Master File (ANMF) system. Once the return is numbered accounting will coordinate with OSPC.
- (2) KCSPC NMF Accounting will fax Form 8288 and Form 8288-A to OSPC for recordation into the FIRPTA part of the International Web Applications (IN-TLWebApps).

- (3) Upon receipt of the fax from KCSPC, OSPC will perform the following steps in the FIRPTA database part of the INTLWebApps within two days of receipt.

**Caution:** Review Form 8288 to see if it is an Installment Sales Return. If the return is an installment sales return, inform KCSPC NMF accounting to transship the return to OSPC for BMF processing and take no further action. If it is not an installment sales return, continue with the following steps.

- a. Select Form 8288-A (IRMF), New Form 8288-A
  - b. Enter the Form 8288 data into the database.
  - c. Document the generated penalty calculations (FTF and FTP) on Form 8288.
  - d. Mail out Form 8288-A Copy B to the foreign taxpayer along with Quick Note 3296 SC/CG.
- (4) The C&E FIRPTA unit will fax the Form 8288 to Ogden AM so they can calculate the interest assessment. Ogden AM will document the interest on Form 8288 and fax the Form 8288 with the penalty and interest calculations back to KCSPC NMF Accounting for continued processing.

**Note:** For help contact the Ogden AM Planning and Analysis (P&A) Staff Analyst on ext. 5249.

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# Foreign Investment in Real Property Tax Act (FIRPTA) 3.21.261

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Exhibit 3.21.261-1 (02-08-2023)

Form 8288 "T" Lines Definition - Page 1

Form <b>8288</b> (Rev. January 2023) Department of the Treasury Internal Revenue Service		<b>U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons</b>		OMB No. 1545-0902	
		Go to <a href="http://www.irs.gov/Form8288">www.irs.gov/Form8288</a> for instructions and the latest information.			
If this is a corrected return, check here <input type="checkbox"/>					
Complete the withholding agent information and Part I through Part V, as applicable. Also, complete and attach Copies A and B of Form(s) 8288-A or Copy A or B, as applicable, of Form(s) 8288-C. Attach additional sheets if you need more space.					
<b>Note:</b> Report only one disposition on each Form 8288 filed.					
<b>Withholding Agent Information</b>					
1a Name of buyer or other party responsible for withholding. See instructions.		b U.S. taxpayer identification number (TIN)			
c Street address, apt. or suite no., or rural route. Do not use a P.O. box.					
d City or town, state or province, country, and ZIP or foreign postal code		e Phone number (optional)			
2 Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.					
3 Date of transfer					
4 Date of withholding certificate or date of distribution (see instructions)		5 Number of Forms 8288-A or 8288-C attached			
<b>Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)</b>					
6 Amount subject to withholding		6 \$			
7 Withholding tax liability. Multiply line 6 by the applicable withholding rate on line 7a or 7b. Otherwise, check the box on line 7c.		7a \$			
a 10% (0.10)		7b \$			
b 15% (0.15)		7c \$			
c Withholding at an adjusted amount (see instructions)		T		T	
8 Amount withheld		8 \$		T	
<b>Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)</b>					
9 Large trust election to withhold at distribution (see instructions)		T			
10 Amount subject to withholding		10 \$			
11 Withholding tax liability. Multiply line 10 by the applicable withholding rate on line 11a, 11b, or 11c. Otherwise, check the box on line 11d.		11a \$			
a 10% (0.10)		11b \$			
b 15% (0.15)		11c \$			
c 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018)		11d \$			
d Withholding at an adjusted amount (see instructions)		T		T	
12 Amount withheld		12 \$		T	
<b>Part III To Be Completed by Buyer/Transferee Required To Withhold Under Section 1446(f)(1)</b>					
13 Amount subject to withholding		13 \$			
14 Withholding tax liability. Multiply line 13 by the applicable withholding rate on line 14a or check the box on line 14b.		14a \$			
a 10% (0.10)		14b \$			
b Withholding at an adjusted amount (see instructions)		T		T	
15 Amount withheld		15 \$		T	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62260A Form 8288 (Rev. 1-2023)

## Exhibit 3.21.261-2 (01-01-2023)

## Form 8288 "T" Lines Definition - Page 2

Form 8288 (Rev. 1-2023)		Page <b>2</b>	
<b>T Part IV To Be Completed by the Partnership Required To Withhold Under Section 1446(f)(4)</b>			
<b>16 Partnership distributions.</b> Complete the following items.			
<b>a</b> Total number of distributions . . . . .	<b>16a</b>		
<b>b</b> Total amount of distributions . . . . .	<b>16b</b>	\$	
<b>c</b> Total amount of other withholding . . . . .	<b>16c</b>	\$	
<b>17</b> Transferee's liability under section 1446(f)(1) (if known) . . . . .	<b>17</b>	\$	
<b>18</b> Total amounts withheld . . . . .	<b>18</b>	\$	<b>T</b>
<b>Part V To Be Completed by Buyer/Transferee Claiming a Refund of Withholding Under Section 1446(f)(4)</b>			
<b>19</b> Amount subject to withholding . . . . .	<b>19</b>	\$	
<b>20</b> Amount withheld (see instructions) . . . . .	<b>20</b>	\$	
<b>21 Withholding tax liability.</b> Multiply line 19 by the applicable withholding rate on line 21a or check the box on line 21b.			
<b>a</b> 10% (0.10) . . . . .	<b>21a</b>	\$	
<b>b</b> Withholding at an adjusted amount (see instructions) . . . . . <input type="checkbox"/>	<b>21b</b>	\$	
<b>22</b> Amount of refund requested . . . . .	<b>22</b>	\$	
<b>Sign Here</b> Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. <div style="text-align: center;"><b>T</b></div>			
Signature of withholding agent, partner, fiduciary, or corporate officer _____ Title (if applicable) _____ Date _____			
<b>Paid Preparer Use Only</b>			
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN <b>T</b>
Firm's name	Firm's EIN		<b>I</b>
Firm's address	Phone no.		
Form <b>8288</b> (Rev. 1-2023)			



# Foreign Investment in Real Property Tax Act (FIRPTA) 3.21.261

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Exhibit 3.21.261-3 (01-01-2015)

Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons

WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. <b>Willow Oak 1803 Elm Ave. Reno NV 89501</b>		1 Date of transfer (mm/dd/yyyy) <b>09/03/2023</b>	OMB No. 1545-0002 Form <b>8288-A</b> (Rev. January 2023)	<b>Statement of Withholding on Certain Dispositions by Foreign Persons</b>  <b>Copy A For Internal Revenue Service Center</b>  For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
WITHHOLDING AGENT'S U.S. TIN <b>000-00-4321</b>		2 Gain recognized by foreign corporation \$	4 Federal income tax withheld \$ <b>2,000.00</b>	
U.S. TIN of FOREIGN PERSON subject to withholding (see instructions) <b>000-00-1234</b>		3 Amount realized \$ <b>20,000.00</b>	6 FOREIGN PERSON subject to withholding: a Individual <input checked="" type="checkbox"/> b Corporation <input type="checkbox"/> c Partnership <input type="checkbox"/> d Other <input type="checkbox"/> (specify)	
FOREIGN PERSON'S name subject to withholding <b>Balsam Hickory</b>		5 Withholding under section: a 1445 <input checked="" type="checkbox"/> b 1446(f)(1) <input type="checkbox"/>		
Foreign address (number, street, and apt. or suite no.) <b>4443 Fir Dr.</b>		7 Country code of FOREIGN PERSON subject to withholding <b>CA</b>		
City or town, state or province, country (not U.S.), and ZIP or foreign postal code <b>Calgary AB T2A 3H8</b>		8 Description of property transferred <b>1234 No. 4321 E. Tampa FL 33602</b>		
Mailing address of FOREIGN PERSON subject to withholding (if different)				

Form 8288-A (Rev. 1-2023) Cat. No. 62261L Attach Copies A and B to Form 8288 Department of the Treasury - Internal Revenue Service

**Exhibit 3.21.261-4 (01-01-2018)****Computer Condition Codes (CCC) -Form 8288**

<b>Codes</b>	<b>Explanation</b>
<b>D</b> See IRM 3.21.261.17 (4)	When reasonable cause exists for waiver of the failure to pay penalty. <b>Note:</b> Edit CCC “D” if the FTP box on Form 13596 is checked.
<b>O</b>	A pre-settlement manual refund was paid.
<b>R</b> See IRM 3.21.261.17 (7)	To indicate a delinquent return with reasonable cause. Do not assess a failure to file penalty (FTF). <b>Note:</b> Edit CCC “R” if the FTF box on Form 13596 is checked.
<b>U</b>	Unprocessable Return: a. to reject unprocessable return. b. to issue a manual refund over \$1 million c. See IRM 3.21.261.14
<b>W</b>	Return is cleared by Statute Control.
<b>X</b>	Excess remittance with return or overpayment be applied to another account. <b>Note:</b> This code is used when it is determined that an excess remittance should be applied to a different tax class or module (period). The CCC “X” will freeze the tax module from refunding or offsetting any monies by generating a TC 570.00.
<b>3</b>	No Reply to Correspondence: To bypass validation of the correspondence received date when the taxpayer fails to reply to IRS-generated correspondence.
<b>4</b>	Return is notated “Prepared under IRC 6020(b)”
<b>7</b> See IRM 3.21.261.17 (13)	When denying the reasonable cause explanation for filing and paying late. <b>Caution:</b> When using “CCC 7” do not use “CCC D or R”

# Foreign Investment in Real Property Tax Act (FIRPTA) 3.21.261

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Exhibit 3.21.261-5 (01-01-2017)

◆ U.S. Possessions ZIP Codes ◆

## *American Samoa (AS)*

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

## *Federated States of Micronesia (FM)*

City	ZIP Code	City	ZIP Code
Chuuk	96942	Pohnpei	96941
Kosrae	96944	Yap	96943

## *Guam (GU)*

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

## *Marshall Islands (MH)*

City	ZIP Code	City	ZIP Code
Ebeye	96970	Majuro	96960

## *Northern Mariana Islands (MP)*

City	ZIP Code	City	ZIP Code
Capitol Hill	96950	Saipan	96950
Rota	96951	Tinian	96952

## *Palau (PW)*

City	ZIP Code	City	ZIP Code
Koror	96940	Palau	96940

## *Puerto Rico (PR)*

City	ZIP Code	City	ZIP Code
Adjuntas	00601	La Plata	00786
Aguada	00602	Lares	00669

**Exhibit 3.21.261-5 (Cont. 1) (01-01-2017)****◆ U.S. Possessions ZIP Codes ◆**

<b>City</b>	<b>ZIP Code</b>	<b>City</b>	<b>ZIP Code</b>
Aguadilla	00603	Las Marias	00670
Aguas Buenas	00703	Las Piedras	00771
Aguirre	00704	Levittown	00950
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
Bo Obrero	00935	Minillas	00940
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 - 00922	Patillas	00723
Carolina	00979 - 00987	Penuelas	00624
Catano	00962	Ponce	00731
Cayey	00736	Puerta de Tierra	00906
Ceiba	00735	Puerta Real	00740
Ciales	00638	Quebradillas	00678
Coamo	00769	Rincon	00677
Comerio	00782	Rio Blanco	00744
Corozal	00783	Rio Piedras	00925, 00927, 00928
Coto Laurel	00780	Rosario	00636
Culebra	00775	Sabana Grande	00637
Dorado	00646	Sabana Hoyos	00688
Ensenada	00647	Sabana Seca	00952

# Foreign Investment in Real Property Tax Act (FIRPTA) 3.21.261

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## Exhibit 3.21.261-5 (Cont. 2) (01-01-2017)

### ◆ U.S. Possessions ZIP Codes ◆

City	ZIP Code	City	ZIP Code
Fajardo	00738	Salinas	00751
Fernandez Juncos	00909 - 00910	San Antonio	00690
Fort Buchanan	00934	San German	00683
Garrochales	00652	San Juan	00936
Guanica	00653	San Lorenzo	00754
Guayama	00784	San Sebastian	00685
Guayanilla	00656	Santa Isabel	00757
Guaynabo	00965 - 00971	Santurce	00907 - 00908
Gurabo	00778	Toa Alta	00953
Hatillo	00659	Toa Boa	00949
Hato Rey Station	00917 - 00919	Trujillo Alto	00976
Humacao	00791	Utuado	00641
Isabela	00662	Vega Alta	00692
Jayuya	00664	Vega Baja (box 1-9049)	00694
Juana Diaz	00795	Vieques	00765
Juncos	00777	Villalba	00766
Lajas	00667	Yabucoa	00767
		Yauco	00698

### *Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section)*

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 3.21.261-6 (01-01-2020)****Potential Frivolous Arguments for Examination Review****◆ Potential Frivolous Arguments for Examination Review ◆**

<b>Potential Frivolous Arguments</b>	<b>Description</b>
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC (Uniform Commercial Code) 1-207 or UCC 1-308	Return has income and deductions but the jurat is altered or stricken. May include reference to UCC 1-207/UCC 1-308 or a statement the return was not signed under penalties of perjury.
Amended Returns/Form 843 Claim, Claim for Refund and Request for Abatement	Amended return or a Form 843 filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ul style="list-style-type: none"> <li>a. Files a return claiming several types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns.</li> <li>b. Files a return containing the filers identifying information but does not request a refund, often lacking sufficient information to determine a tax liability.</li> <li>c. Files a return with several types of rambling dialogue or confusing arguments no one could reasonably view as a good faith attempt to comply with the law.</li> <li>d. Files a return that attempts to send some type of message or protest to the IRS but does not include sufficient identifying information for the IRS to either determine the identity of the taxpayer or correspondent or return address.</li> </ul>
Challenges to Authority/Due Process	Questions several administrative authorities such as delegation orders, summons authority, Privacy Act, etc. Argues they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in Other Documents	Argues Title 26 of the United States Code is not law because it was never enacted as named.

## Exhibit 3.21.261-6 (Cont. 1) (01-01-2020)

### Potential Frivolous Arguments for Examination Review

Potential Frivolous Arguments	Description
Collection Issues	Files frivolous documents contending several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests, etc.) because they are not filed and signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid Office of Management and Budget (OMB) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, “disclaims the liability for the tax due”, making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign S Corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual files a return reporting false amounts of income (generally “Other” or “Miscellaneous” income) and all them claim a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID attached and some have Forms 1096. Other false financial instruments may be filed in the place of or in addition to the Forms 1099-OID such as Form 2439, promissory notes, bonds, sight drafts, etc.
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them wages are exempt from withholding. These taxpayers rely on Sections 861 through 865 of the Code and the regulations (in particular, Treasury Regulation 1.861-8). Promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee’s wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.

**Exhibit 3.21.261-6 (Cont. 2) (01-01-2020)****Potential Frivolous Arguments for Examination Review**

<b>Potential Frivolous Arguments</b>	<b>Description</b>
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank or is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order."
Not a Person	Argues a taxpayer is not a "person" within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials indicating non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
Straw Men	Argues the government has created an entity separate and distinct from the taxpayer - a "straw man" and any tax obligations are exclusively those of the "straw man".
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
U.S. v. Long	Submits a return with zero money amounts much the same as the Zero Return category and U.S. V. Long is referenced. See "note" in Zero returns below.
Unsigned Returns	The individual completes a return but does not sign, a statement indicating disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.



## Exhibit 3.21.261-6 (Cont. 3) (01-01-2020)

### Potential Frivolous Arguments for Examination Review

Potential Frivolous Arguments	Description
Zero Returns	<p>Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 2439, Form 1099-OID and other BMF filings that claim no income and request refunds). See Rev. Rul. 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may have arguments regarding the definition of income. There are several variations on this type of filing such as those bearing the words “nunc pro tunc” and “not liable”.</p> <p><b>Note:</b> Returns having only zeros, no entries, are blank, or show “None”, “Not Liable,” etc. with no evidence of frivolous arguments are not to be considered as frivolous returns.</p>
Other	<p>All others including those in Notice 2010-33 or any subsequent superseding notice. See <a href="http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction">http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction</a> on irs.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference Taxpayer Identification Number (TIN)s.</p> <p><b>Note:</b> Frivolous arguments citing “Collection Due Process” (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

**Exhibit 3.21.261-7 (01-01-2015)**  
**Form 4442**

<div style="background-color: #cccccc; display: inline-block; padding: 2px 5px; margin-bottom: 5px;">Clear Form</div> <h2 style="margin: 0;">Inquiry Referral</h2> <p style="margin: 0;">(See Instructions on Page 2)</p>						
<b>Part I IRS</b>						
1. Employee's Name		2. ID Number		3. Received Date and Time		4. Location
5. Referring To				6. Date and Time		7. Manager's Signature
<b>Part II Taxpayer Data/Disclosure Check</b>						
8. Taxpayer's Name on Return				9. TIN		10. Date Of Birth
11. Spouse's Name (if Joint) or DBA				12. Spouse's TIN		
13. Current Address				14. Address On Return Or Last Known Address (If different from Current)		
<input type="checkbox"/> Address Change Requested						
15. Form(s)	16. Plan/ Report #	17. Tax Period	18. Processing Campus	19. Date Filed	20. Filing Status	21. Ref./Bal.
22. Caller			23. Relationship/Position Of Caller (If other than taxpayer) <input type="checkbox"/> POA/TIA on File <input type="checkbox"/> Third Party Designee			
24. Taxpayer's Telephone Number(s) – Include Best Time To Call and Preferred Language Number _____ Time _____ <input type="checkbox"/> English <input type="checkbox"/> Spanish Number _____ Time _____ <input type="checkbox"/> Other					25. Third Party Daytime Telephone Number	
<b>Part III – Section A IRS Case Resolution</b>						
26. Name				27. ID Number		
28. Location				29. Received Date		
<b>Section B Taxpayer Inquiry/Proposed Resolution</b>						
<b>Section C Response/Final Resolution</b>						
30. Date Interim Response Sent				31. Date Case Closed		
Form <b>4442</b> (Rev. 2-2013)    Catalog 22950B    publish.no.irs.gov    Department of the Treasury Internal Revenue Service						

# Foreign Investment in Real Property Tax Act (FIRPTA) 3.21.261

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Exhibit 3.21.261-8 (02-08-2023)

Form 8288 "T" Line Definitions (April 2018 Revision)

<b>Form 8288</b> (Rev. April 2018) Department of the Treasury Internal Revenue Service	<b>U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests</b> <b>T</b>	OMB No. 1545-0902 <b>T</b>
Go to <a href="http://www.irs.gov/Form8288">www.irs.gov/Form8288</a> for instructions and the latest information.		
If this is an amended return, check here <input type="checkbox"/>		
Complete Part I or Part II. Also complete and attach Copies A and B of Form(s) 8288-A. Attach additional sheets if you need more space.		
<b>Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)</b>		
<b>1 a</b> Name of buyer or other transferee responsible for withholding. See instructions.		Identifying number
<b>1b</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box.		<b>T</b>
<b>1c</b> City or town, province or state, country, and ZIP or foreign postal code		Phone number (optional)
<b>1d</b> Description and location of property acquired		<b>1e</b>
<b>2</b>		
<b>3</b> Date of transfer		
<b>4</b> Number of Forms 8288-A attached		
<b>5</b> Complete all items that apply. Enter dollar amounts on applicable lines.		
<b>6</b> Total amount withheld		
<b>7</b>		
<b>8</b>		
<b>9</b>		
<b>10</b>		
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<b>12</b>		
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## Exhibit 3.21.261-9 (02-08-2023)

## Form 8288 "T" Line Definitions (February 2016 Revision)

<b>8288</b> Form (Rev. February 2016) Department of the Treasury Internal Revenue Service	<b>U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests</b>	OMB No. 1545-0902
▶ Information about Form 8288 and its separate instructions is at <a href="http://www.irs.gov/form8288">www.irs.gov/form8288</a> .		
Complete Part I or Part II. Also complete and attach Copies A and B of Form(s) 8288-A. (Attach additional sheets if you need more space.)		
<b>Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)</b>		
1a Name of buyer or other transferee responsible for withholding (see instructions)	Identifying number	
1c Street address, apt. or suite no., or rural route. Do not use a P.O. box.	1b	
1d City or town, province or state, country, and ZIP or foreign postal code	1e Phone number (optional)	
2 Description and location of property acquired		
<div style="border: 1px solid black; padding: 5px; display: inline-block;">DATE OF WITHHOLDING CERTIFICATE</div> <div style="color: red; font-weight: bold; font-size: 1.2em;">MMDDYYYY</div>		
3 Date of transfer	4 Number of Forms 8288-A attached	5a or 5b Amount realized on the transfer
5c Check applicable box.		6 Amount withheld
a For dispositions after February 16, 2016, withholding is at 15%		
b For dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions (see instructions), withholding is at 10%		
5c Withholding is of a reduced amount		
<b>Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)</b>		
1a Name of entity or fiduciary responsible for withholding (see instructions)	Identifying number	
1c Street address, apt. or suite no., or rural route. Do not use a P.O. box.	1b	
1d City or town, province or state, country, and ZIP or foreign postal code	1e Phone number (optional)	
2 Description of U.S. real property interest transferred or distributed		
<div style="border: 1px solid black; padding: 5px; display: inline-block;">DATE OF WITHHOLDING CERTIFICATE</div> <div style="color: red; font-weight: bold; font-size: 1.2em;">MMDDYYYY</div>		
3 Date of transfer	4 Number of Forms 8288-A attached	
5 Complete all items that apply.		6 Total amount withheld
a Amount subject to withholding at 35%		
b Amount subject to withholding at 15%		
b Amount subject to withholding at 10%		
d Amount subject to withholding at reduced rate		
e Large trust election to withhold at distribution		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
<b>Sign Here</b> Signature of withholding agent, partner, fiduciary, or corporate officer Title (if applicable) Date		
<b>Paid Preparer Use Only</b> Print/Type preparer's name Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN Firm's name Firm's EIN Firm's address Phone no.		
For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 62260A Form 8288 (Rev. 2-2016)		

# Foreign Investment in Real Property Tax Act (FIRPTA) 3.21.261

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Exhibit 3.21.261-10 (02-08-2023)

Form 8288 "T" Line Definitions (August 2013 Revision)

Form <b>8288</b> (Rev. August 2013) Department of the Treasury Internal Revenue Service		<b>U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests</b> <b>T</b>		OMB No. 1545-0902 <b>T</b>
▶ Information about Form 8288 and its separate instructions is at <a href="http://www.irs.gov/form8288">www.irs.gov/form8288</a> .				
Complete Part I or Part II. Also complete and attach Copies A and B of Form(s) 8288-A. (Attach additional sheets if you need more space.)				
<b>Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)</b>				
1 <b>a</b> Name of buyer or other transferee responsible for withholding (see instructions)		Identifying number		<b>T</b>
1 <b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box.		1 <b>b</b>		<b>T</b>
1 <b>d</b> City or town, province or state, country, and ZIP or foreign postal code		Phone number (optional)		<b>T</b>
2 Description and location of property acquired				<b>T</b>
<b>DATE OF WITHHOLDING CERTIFICATE</b> MMDDYYYY				
3 Date of transfer		4 Number of Forms 8288-A attached		<b>T</b>
T MMDDYYYY		T		<b>T</b>
5 <b>a</b> Check applicable box.		5 <b>a</b> Amount realized on the transfer		<b>T</b>
a Withholding is at 10%		6 Amount withheld		<b>T</b>
5 <b>c</b> Withholding is of a reduced amount		T		<b>T</b>
<b>Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)</b>				
1 <b>a</b> Name of entity or fiduciary responsible for withholding (see instructions)		Identifying number		<b>T</b>
1 <b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box.		1 <b>b</b>		<b>T</b>
1 <b>d</b> City or town, province or state, country, and ZIP or foreign postal code		Phone number (optional)		<b>T</b>
2 Description of U.S. real property interest transferred or distributed				<b>T</b>
<b>DATE OF WITHHOLDING CERTIFICATE</b> MMDDYYYY				
3 Date of transfer		4 Number of Forms 8288-A attached		<b>T</b>
T MMDDYYYY		T MMDDYYYY		<b>T</b>
5 Complete all items that apply.		6 Total amount withheld		<b>T</b>
c Amount subject to withholding at 35%		T		<b>T</b>
d Amount subject to withholding at 10%		T		<b>T</b>
e Amount subject to withholding at reduced rate		T		<b>T</b>
Large trust election to withhold at distribution		T		<b>T</b>
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Sign Here		Signature of withholding agent, partner, fiduciary, or corporate officer		Title (if applicable)
Print/Type preparer's name		Preparer's signature		Date
Firm's name		Firm's EIN		Check <input type="checkbox"/> if self-employed PTIN <b>T</b>
Firm's address		Phone no.		
For Privacy Act and Paperwork Reduction Act Notice, see the instructions.				
Cat. No. 62260A Form <b>8288</b> (Rev. 8-2013)				

**Exhibit 3.21.261-11 (11-09-2021)****Glossary and Acronyms*****Glossary***

<b>GLOSSARY</b>	<b>DEFINITION</b>
ACTION CODES	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document is rejected.
ACTION TRAIL	A notation in the lower left side margin on page one of a return which indicates or explains an action taken.
AMENDED RETURN	A return changing 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 beginning 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 has two types of records: <ol style="list-style-type: none"> <li>1. Taxpayer records</li> <li>2. Representative records</li> </ol>
CODING	Placing symbols with 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.

## Exhibit 3.21.261-11 (Cont. 1) (11-09-2021)

### Glossary and Acronyms

GLOSSARY	DEFINITION
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.
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 identifying 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.
FRIVOLOUS FILER/NON-FILER	Filers and non-filers who use certain types of tax avoidance arguments which are not supported by law.
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.

**Exhibit 3.21.261-11 (Cont. 2) (11-09-2021)****Glossary and Acronyms**

<b>GLOSSARY</b>	<b>DEFINITION</b>
INTEGRATED DATA RETRIEVAL SYSTEM (IDRS)	A system enabling 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 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 has taxpayer accounts.
MISBLOCKED RETURN	A Form 1040, Form 1040A or Form 1040EZ, found in the wrong type of block or batch. For example, a Form 1040A found in a batch of Forms 1040.
NAME CONTROL	The first four characters of the taxpayer's surname. Also, used for dependents, qualifying children, child care providers, etc.
NON-RESIDENT 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.
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.
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.



## Exhibit 3.21.261-11 (Cont. 3) (11-09-2021)

### Glossary and Acronyms

GLOSSARY	DEFINITION
PRIOR YEAR RETURN	A return for a tax period prior to the current tax year.
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 DUE DATE	The date in which the return is due to the Internal Revenue Service.
RETURN PROCESSING CODE (RPC)	A single character edited on a return to direct the computer to take specific actions in processing the return. This code does not post to the Master File.
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.
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 PERIOD	The time covered by a particular return represented by the year and month in which the period ends. For example, "2312" stands for the tax year ending December 31, 2023.
TAXPAYER ADVOCATE SERVICE (TAS)	An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems not resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

**Exhibit 3.21.261-11 (Cont. 4) (11-09-2021)****Glossary and Acronyms**

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

**Acronyms**

<b>ACRONYM</b>	<b>DEFINITION</b>
ADM	Administrator
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
BOB	Block Out of Balance
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
COMM	Commissioner
CONS	Conservator

**Exhibit 3.21.261-11 (Cont. 5) (11-09-2021)**  
**Glossary and Acronyms**

ACRONYM	DEFINITION
CP	Computer Paragraph
CPA	Certified Public Accountant
CY	Calendar Year
DECD	Deceased
DLN	Document Locator Number
DOD	<ul style="list-style-type: none"> <li>• Date of Death</li> <li>• Department of Defense</li> </ul>
EIN	Employer Identification Number
ERS	Error Resolution System
EXEC	Executor
FEC	Foreign Employer Compensation
FICA	Federal Insurance Contribution Act
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
IDT	Identity Theft
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Returns Processing
IRS	Internal Revenue Service
IRSN	Internal Revenue Service Number
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation

**Exhibit 3.21.261-11 (Cont. 6) (11-09-2021)**  
**Glossary and Acronyms**

ACRONYM	DEFINITION
KCSPC	Kansas City Submission Processing Campus
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFT	Master File Tax
NCOA	National Change of Address
NRA	Non-Resident Alien
OSPC	Ogden Submission Processing Campus
PAO	Process As Original
PCD	Program Completion Date
PER REP	Personal Representative
POA	Power of Attorney
POD	Post of Duty
PPR	<ul style="list-style-type: none"> <li>• Personal Property Rental</li> <li>• Payment Plan Request</li> </ul>
P-TIN	Primary Taxpayer Identification Number
<b>PTIN</b>	Preparer Tax Identification Number
PY	<ul style="list-style-type: none"> <li>• Prior Year</li> <li>• Processing Year</li> </ul>
RTN	Routing Transit Number
SERP	Servicewide Electronic Research Program
SPC	<ul style="list-style-type: none"> <li>• Special Processing Code</li> <li>• Submission Processing Center</li> </ul>
SFR	Substitute for Return
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TIN	Taxpayer Identification Number
TP	Taxpayer
TR	Trustee
TY	Tax Year
USPS	United States Postal Service

## Exhibit 3.21.261-12 (01-01-2018)

### ◆ Province, Foreign State, and Territory Abbreviations ◆

#### *Australia State*

<b>Australia State</b>	<b>Abbreviation</b>
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

#### *Brazil State*

<b>Brazil State</b>	<b>Abbreviation</b>
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grasso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI

**Exhibit 3.21.261-12 (Cont. 1) (01-01-2018)****♦ Province, Foreign State, and Territory Abbreviations ♦**

<b>Brazil State</b>	<b>Abbreviation</b>
Rio de Janeiro	RJ
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

***Canada Province/Territory***

<b>Canada Province/Territory</b>	<b>Abbreviation</b>
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

***Cuba Province***

<b>Cuba Province</b>	<b>Abbreviation</b>
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF

## Exhibit 3.21.261-12 (Cont. 2) (01-01-2018)

### ◆ Province, Foreign State, and Territory Abbreviations ◆

<b>Cuba Province</b>	<b>Abbreviation</b>
Ciudad de La Habana	CH
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de La Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

### *Italy Province*

<b>Italy Province</b>	<b>Abbreviation</b>
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluno	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS

**Exhibit 3.21.261-12 (Cont. 3) (01-01-2018)****♦ Province, Foreign State, and Territory Abbreviations ♦**

Italy Province	Abbreviation
Brindisi	BR
Cagliari	CA
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genoa	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU



## Exhibit 3.21.261-12 (Cont. 4) (01-01-2018)

### ◆ Province, Foreign State, and Territory Abbreviations ◆

Italy Province	Abbreviation
Macerata	MC
Mantova	MN
Massa-Carrara	MS
Matera	MT
Messina	ME
Milan	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN

**Exhibit 3.21.261-12 (Cont. 5) (01-01-2018)****◆ Province, Foreign State, and Territory Abbreviations ◆**

<b>Italy Province</b>	<b>Abbreviation</b>
Roma	RM
Rovigo	RO
Salerno	SA
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vicenza	VI
Viterbo	VT

***Mexico State***

<b>Mexico State</b>	<b>Abbreviation</b>
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS

## Exhibit 3.21.261-12 (Cont. 6) (01-01-2018)

### ◆ Province, Foreign State, and Territory Abbreviations ◆

Mexico State	Abbreviation
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

**Exhibit 3.21.261-12 (Cont. 7) (01-01-2018)****◆ Province, Foreign State, and Territory Abbreviations ◆***The Netherlands Province*

<b>The Netherlands Province</b>	<b>Abbreviation</b>
Drenthe	DR
Flevoland	FLD
Friesland	FR
Gelderland	GLD
Groningen	GN
Limburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

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