

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

Go to www.irs.gov/Form8288 for instructions and the latest information.

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.	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	

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

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.				
a 10% (0.10)	7a	\$		
b 15% (0.15)	7b	\$		
c Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	7c	\$		
8 Amount withheld	8	\$		

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

9 Large trust election to withhold at distribution (see instructions) <input type="checkbox"/>				
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.				
a 10% (0.10)	11a	\$		
b 15% (0.15)	11b	\$		
c 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018)	11c	\$		
d Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	11d	\$		
12 Amount withheld	12	\$		

Part III To Be Completed by Buyer/Transferee Required To Withhold Under Section 1446(f)(1)

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.				
a 10% (0.10)	14a	\$		
b Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	14b	\$		
15 Amount withheld	15	\$		

