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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at <a href="IRS.gov/Form1040">IRS.gov/Form1040</a>; the Pub. 501 page is at <a href="IRS.gov/Pub501">IRS.gov/Pub501</a>; the Form W-4 page is at <a href="IRS.gov/W4">IRS.gov/W4</a>; and the Schedule A (Form 1040/SR) page is at <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a>. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <a href="here">here</a>.

## 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 for instructions and the latest information.

OMB No. 1545-0902

If thi	s is a corrected return, check here										
8288-	lete the withholding agent information and A or Copy A or B, as applicable, of Form(s)	8288-C. Attach additional sheets if			opies	A and B of Form(s)					
	Report only one disposition on each Form	8288 filed.		30							
Withl	nolding Agent Information										
1a	Name of buyer or other party responsible for withholding. See instructions.  b U.S. taxpayer identification number (TIN)										
С	Street address, apt. or suite no., or rural route. Do not use a P.O. box.										
d	City or town, state or province, country, a	oer (o <sub>l</sub>	otional)								
2	Description and location of the U.S. real interest. See instructions.			istributed, or description	on of t	ransferred partnership					
	Date of transfer	4 Date of withholding certificate of		E Number of Forms	0000	-A or 8288-C attached					
3	Date of transfer	date of distribution (see instruct		5 Number of Forms	0200	-A or 6266-C attached					
Part	To Be Completed by the Buy	ver or Other Transferee Requi	red 1	Γο Withhold Under	Sec	tion 1445(a)					
6 7	Amount subject to withholding Withholding tax liability. Multiply line 6 bline 7a or 7b. Otherwise, check the box or		6	\$	_						
a b c	,		7b	\$ \$	-						
8	A			, .	8	\$					
Part		ty Subject to the Provisions o	f Sec	ction 1445(e)		ΙΨ					
9	Large trust election to withhold at distribu	ution (see instructions)									
10			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.										
а	10% (0.10)		11a	\$							
b	` ,		11b								
c d	21% (0.21) (or 35% (0.35) for distribution Withholding at an adjusted amount (see it		11c								
12	Amount withheld	,			12	\$					
Part		Fransferee Required To Withh									
		·									
13 14	Amount subject to withholding Withholding tax liability. Multiply line 13 on line 14a or check the box on line 14b.	• • • • • • • • • • • • • • • • • • • •	13	\$	-						
а	` ,		14a								
b	Withholding at an adjusted amount (see i	,	14b								
15	Amount withheld	<u> </u>			15	\$					

Form 8288 (Rev. 1-2023)

Part I	V	To Be Completed by the Partne	ership Required To Withhole	d Un	der Section	n 1446(1	f)(4)				
16 a b c	Total Total	ership distributions. Complete the formula of distributions	llowing items.	16a 16b 16c			-				
17 18		feree's liability under section 1446(f)(1) amounts withheld	(if known)				17 \$ 18 \$				
Part V To Be Completed by Buyer/Transferee Claiming a Refund of Withholding Under Section 1446(f)(4)											
19 20 21 a b	Amou Withh on lin- 10% Withh	ant subject to withholding	ructions)	21a 21b	\$ schedules and						
Sign Here	!	Signature of withholding agent, partner, 1	iduciary, or corporate officer		Title (if applica	able)		Date			
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature		Date	( )	Check if if self-employed	PTIN			
Use (		Firm's name		Firm's EIN							
		Firm's address		Phone no.							

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