



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. 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 [here](#).

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

OMB No. 1545-0902

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

If this is an amended 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. Do not use a P.O. box.				d Apt. or suite no.	
e City or town	f State or province	g Country	h ZIP or foreign postal code	i 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 \$	

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

