

**U.S. Withholding Tax Return for Dispositions by Foreign  
 Persons of U.S. Real Property Interests**

► Information about Form 8288 and its separate instructions is at [www.irs.gov/form8288](http://www.irs.gov/form8288).

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.)

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

<b>1</b> Name of buyer or other transferee responsible for withholding (see instructions)	<b>Identifying number</b>
Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
City or town, province or state, country, and ZIP or foreign postal code	<b>Phone number</b> (optional)
<b>2</b> Description and location of property acquired	
.....	
.....	
.....	
.....	
<b>3</b> Date of transfer	<b>4</b> Number of Forms 8288-A attached
<b>5</b> Amount realized on the transfer	
<b>6</b> Check applicable box.	
<b>a</b> Withholding is at 10% <input type="checkbox"/>	
<b>b</b> Withholding is of a reduced amount <input type="checkbox"/>	
<b>7</b> Amount withheld	

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

<b>1</b> Name of entity or fiduciary responsible for withholding (see instructions)	<b>Identifying number</b>
Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
City or town, province or state, country, and ZIP or foreign postal code	<b>Phone number</b> (optional)
<b>2</b> Description of U.S. real property interest transferred or distributed	
.....	
.....	
.....	
.....	
.....	
<b>3</b> Date of transfer	<b>4</b> Number of Forms 8288-A attached
<b>5</b> Complete all items that apply.	
<b>a</b> Amount subject to withholding at 35% _____	
<b>b</b> Amount subject to withholding at 10% _____	
<b>c</b> Amount subject to withholding at reduced rate _____	
<b>d</b> Large trust election to withhold at distribution <input type="checkbox"/>	
<b>6</b> Total amount withheld	

**Sign Here**

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.

Signature of withholding agent, partner, fiduciary, or corporate officer \_\_\_\_\_ Title (if applicable) \_\_\_\_\_ Date \_\_\_\_\_

**Paid Preparer Use Only**

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.			