

## For Official Use Only

Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer	<b>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</b> OMB No. 1545-0902 Expires 8-31-90		
		2 Federal income tax withheld			
Withholding agent's Federal identification no.	Identification number of foreign person subject to withholding (if any)	3 Amount realized	4 Gain recognized by foreign corporation	<b>Copy A For Internal Revenue Service Center</b>  For Paperwork Reduction Act Notice, see the instructions for Form 8288.	
Name and address of person subject to withholding		5 Description of property transferred			
Street address		Mailing address of person subject to withholding (if different)			
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Form **8288-A** (Rev. 10-88)**Attach to Form 8288.**

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## Instructions to Person Subject to Withholding

Generally, if you are a foreign person that disposes of real property located in the U.S., 10% of the amount realized must be withheld by the buyer or other transferee. Generally, certain foreign interest holders that are partners, beneficiaries, or shareholders are also subject to the withholding, but at a rate of 34%. Even though tax may have been withheld, you are required to file a Form 1040NR, 1041, or 1120F to report the sale or other disposition as effectively connected with the conduct of a trade or business in the U.S. To receive credit for any Federal income tax withheld shown in Box 2, attach Form 8288-A to your Federal income tax return, or send it with any request for refund. See **Publication 519**, U.S. Tax Guide for Aliens, for more information about filing requirements.

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If the amount shown in Box 2 is greater than your maximum tax liability, you may apply for an early refund before filing your tax return. To do so, you must also apply for a withholding certificate (if you do not already have one). Send your application for early refund to the Director, Philadelphia Service Center, P.O. Box 21086, Philadelphia, PA 19114. No particular form is required for the application, but it must include the following information in separate paragraphs numbered as shown below:

- (1) Your name, address, and identification number,
- (2) The amount required to be withheld as stated in the withholding certificate issued by IRS,
- (3) The amount withheld, shown in Box 2 (attach a copy of this Form 8288-A), and
- (4) The amount to be refunded.

See Regulations sections 1.1445-3 and 1.1445-6, Revenue Procedure 88-23, and **Form 8288-B**, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests, for information about how to request a withholding certificate.

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**Address.**—You must enter the home address (for an individual) or the office address (for other than an individual) for the person subject to withholding. However, in addition, you may enter a separate mailing address in the space provided. If provided, IRS will use the separate mailing address to forward Copy B to the person subject to withholding.

**Box 1.**—Enter the date of transfer. Enter the date of distribution if you withheld under section 1445(e)(2) or (3), or you made the large partnership or trust election to withhold at the date of distribution.

**Box 2.**—Enter the Federal income tax withheld by you for the foreign person whose name appears on this form.

**Box 3.**—Enter the amount realized by the foreign person whose name appears on this form.

**Box 4.**—Complete only if you are a foreign corporation required to withhold under section 1445(e)(2).

**Box 6.**—Check the applicable box to indicate whether the person subject to withholding is an individual or a corporation. If other, please specify whether the person is a partnership, trust, or estate.

For definitions and other rules, see the instructions for Form 8288.

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