

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		
		2 Federal income tax withheld			
Withholding agent's Federal identification number	Identification number of foreign person subject to withholding (see instructions)	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 of person subject to withholding		5 Description of property transferred			
		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►			
Foreign address (number, street, and apt. or suite no.)		Mailing address of person subject to withholding (if different)			
City, province or state, postal code, and country (not U.S.)					



## Instructions for the Person Subject to Withholding

Generally, if you are a foreign person that disposes of real property located in the United States as seller or transferor, the buyer or other transferee must withhold 10% of the gross amount realized. Certain foreign interest holders that are beneficiaries or shareholders are also subject to Federal income tax withholding, but at a rate of 35%.

You must file a tax return (Form 1040NR, 1041, 1065, 1065-B, or 1120-F) to report the sale or other disposition as effectively connected with the conduct of a trade or business in the United States. To receive credit for any Federal income tax withheld shown in box 2, attach Form 8288-A to your tax return, unless you make a request for early refund. Foreign partnerships should report the withholding on **Form 8804**, Annual Return for Partnership Withholding Tax (Section 1446), and attach Form 8288-A. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, and **Pub. 519**, U.S. Tax Guide for Aliens, for more information.

**Note:** *If you do not already have one, you are required to get a Federal identification number before you file a tax return or a request for early refund. See Pub. 515 or 519 for more information.*

If the amount shown in box 2 is greater than your maximum tax liability, you may apply for an early refund. However, you must still file your tax return when due. To apply for an early refund, you must first get a withholding certificate. No particular form is required for an application for early refund, but it must include the following information in separate paragraphs numbered as shown below:

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

Send your application for a withholding certificate and/or application for early refund to the Philadelphia Service Center, P.O. Box 21086, DP 8731 FIRPTA Unit, Philadelphia, PA, 19114-0586.

See Regulations sections 1.1445-3 and 1.1445-6, Rev. Proc. 2000-35, and **Form 8288-B**, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests, for information about withholding certificates.

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Withholding agent's Federal identification number	Identification number of foreign person subject to withholding (see instructions)	3 Amount realized	4 Gain recognized by foreign corporation	<b>Copy C For Withholding Agent</b>  For Paperwork Reduction Act Notice, see the instructions for Form 8288.	
Name of person subject to withholding		5 Description of property transferred			
		6 Person subject to withholding is: An individual <input type="checkbox"/> A corporation <input type="checkbox"/> Other (specify) ►			
Foreign address (number, street, and apt. or suite no.)		Mailing address of person subject to withholding (if different)			
City, province or state, postal code, and country (not U.S.)					

## Instructions for the Withholding Agent

Prepare Form 8288-A for each foreign person subject to withholding. **Attach Copies A and B to Form 8288**, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests. Copy B will be stamped by the IRS and sent to the person subject to withholding. Retain Copy C for your records. You do not have to give a copy of this form to the person subject to withholding.

**Identification number.** A Federal taxpayer identification number (TIN) is a social security number (SSN), employer identification number (EIN), or IRS individual taxpayer identification number (ITIN). The withholding agent must provide the transferor's TIN if the transferor has, or is required to have, a TIN.

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

**Note:** *The home or office address of the person subject to withholding must be an address outside the United States. If the person does not have an address outside the United States, enter the country of residence of the foreign person in this section and provide a complete mailing address.*

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

**Box 2.** Enter the Federal income tax you withheld 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 foreign person subject to withholding is an individual or a corporation. If "other," specify whether the person is a partnership, trust, or estate.

See the instructions for Form 8288 for more information.

