

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

Go to [www.irs.gov/Form8288](http://www.irs.gov/Form8288) for instructions and the latest information.

If this is a corrected 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**

<b>1a</b> Name of buyer or other party responsible for withholding. See instructions.		<b>b</b> U.S. taxpayer identification number (TIN)	
<b>c</b> Street address, apt. or suite no., or rural route. Do not use a P.O. box.			
<b>d</b> City or town, state or province, country, and ZIP or foreign postal code		<b>e</b> Phone number (optional)	
<b>2</b> Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions.			
<b>3</b> Date of transfer	<b>4</b> Date of withholding certificate or date of distribution (see instructions)	<b>5</b> 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)**

<b>6</b> Amount subject to withholding	<b>6</b>	\$		
<b>7 Withholding tax liability.</b> Multiply line 6 by the applicable withholding rate on line 7a or 7b. Otherwise, check the box on line 7c.				
<b>a</b> 10% (0.10)	<b>7a</b>	\$		
<b>b</b> 15% (0.15)	<b>7b</b>	\$		
<b>c</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	<b>7c</b>	\$		
<b>8</b> Amount withheld	<b>8</b>	\$		

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

<b>9</b> Large trust election to withhold at distribution (see instructions) <input type="checkbox"/>				
<b>10</b> Amount subject to withholding	<b>10</b>	\$		
<b>11 Withholding tax liability.</b> Multiply line 10 by the applicable withholding rate on line 11a, 11b, or 11c. Otherwise, check the box on line 11d.				
<b>a</b> 10% (0.10)	<b>11a</b>	\$		
<b>b</b> 15% (0.15)	<b>11b</b>	\$		
<b>c</b> 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018)	<b>11c</b>	\$		
<b>d</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	<b>11d</b>	\$		
<b>12</b> Amount withheld	<b>12</b>	\$		

**Part III To Be Completed by Buyer/Transferee Required To Withhold Under Section 1446(f)(1)**

<b>13</b> Amount subject to withholding	<b>13</b>	\$		
<b>14 Withholding tax liability.</b> Multiply line 13 by the applicable withholding rate on line 14a or check the box on line 14b.				
<b>a</b> 10% (0.10)	<b>14a</b>	\$		
<b>b</b> Withholding at an adjusted amount (see instructions) <input type="checkbox"/>	<b>14b</b>	\$		
<b>15</b> Amount withheld	<b>15</b>	\$		

