## Form **8288-B**

(Rev. February 2016) Department of the Treasury Internal Revenue Service

## Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests

OMB No. 1545-1060

► Please type or print.

1	Name of transferor (attach additional sheets if more than one transferor)	Identification number
·····	Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
	City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.	*
2	Name of transferee (attach additional sheets if more than one transferee)	Identification number
	Street address, apt. or suite no., or rural route. Do not use a P.O. box.	
	City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.	
3	Applicant is: Transferor Transferee	
4a	Name of withholding agent (see instructions)	b Identification number
С	Name of estate, trust, or entity (if applicable)	d Identification number
5	Address where you want withholding certificate sent (street address, apt. or suite no., P.O. box, or rural route number)	Phone number (optional)
<b>v</b>	City, state or province, and country (if not U.S.). Include ZIP code or postal code where appropriate.	
6	Description of U.S. real property transaction:	
а	Date of transfer (month, day, year) (see inst.) b Contract price \$	
C	Type of interest transferred:  Real property  Associated personal property  Domestic U.S. real property holding corporation	
d	Use of property at time of sale: Rental or commercial Personal Other (attach explanation)	
е	djusted basis \$	
g	For the 3 preceding tax years:  (1) Were U.S. income tax returns filed relating to the U.S. real property interest?  If "Yes," when and where were those returns filed?	Yes No
	(2) Were U.S. income taxes paid relating to the U.S. real property interest? If "Yes," enter the amount of tax paid for each year ▶	Yes
7	Check the box to indicate the reason a withholding certificate should be issued. See the instructions for information that must be attached to Form 8288-B.	
а	☐ The transferor is exempt from U.S. tax or nonrecognition treatment applies.	
b	The transferor's maximum tax liability is less than the tax required to be withheld.	
C	The special installment sales rules described in section 7 of Rev. Proc. 2000-35 allow redu	
8	Does the transferor have any unsatisfied withholding liability under section 1445? See the instructions for information required to be attached.	Yes No
9	Is this application for a withholding certificate made under section 1445(e)?	Yes No
	If "Yes," check the applicable box in <b>a</b> and the applicable box in <b>b</b> below.	
a b	Type of transaction: $\square$ 1445(e)(1) $\square$ 1445(e)(2) $\square$ 1445(e)(3) $\square$ 1445(e)(5) [ Applicant is: $\square$ Taxpayer $\square$ Other person required to withhold. Specify your tit	1445(e)(6) le (e.g., trustee) ▶
Under poorrect,	penalties of perjury, I declare that I have examined this application and accompanying attachments, and, to the best of and complete.	of my knowledge and belief, they are true,
	Signature Title (if applicable)	Date