



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.22.261

SEPTEMBER 24, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.22.261, International Error Resolution, Foreign Investment in Real Property Tax Act (FIRPTA).

MATERIAL CHANGES

- (1) IRM 3.22.261.5.1(2) - Corrected the Taxpayer Advocate Service (TAS) Service Level Agreements link. IPU 25U0386 issued 03-17-2025
- (2) IRM 3.22.261.8(4) - Updated Statute Returns from 2020 to 2021 or prior information per latest guidance. IPU 25U0386 issued 03-17-2025
- (3) IRM 3.22.261.10.1(1) - Updated Line 1c to Line 1d.
- (4) IRM 3.22.261.18.6(3) - Updated Figure 3.22.261-2 for new tax year Form 8288.
- (5) IRM 3.22.261.20(1) - Updated chart to include new line number for new tax year Form 8288.
- (6) IRM 3.22.261.20.8 - Updated subsection title and Figure 3.22.261-5 for new tax year Form 8288.
- (7) IRM 3.22.261.20.9 - Updated subsection title for new tax year Form 8288.
- (8) IRM 3.22.261.20.9.1 - Updated subsection title for new tax year Form 8288.
- (9) IRM 3.22.261.20.9.2 - Updated subsection title for new tax year Form 8288.
- (10) IRM 3.22.261.20.9.3 - Updated subsection title for new tax year Form 8288.
- (11) IRM 3.22.261.20.10(3) - Updated subsection title and reference to Line 1i for new tax year Form 8288.
- (12) IRM 3.22.261.11(4) - Updated subsection title and information on Line 1d for new tax year Form 8288.
- (13) IRM 3.22.261.21.4(7) - Updated Figure 3.22.261-6 for new tax year Form 8288.
- (14) IRM 3.22.261.22 - Created new subsection for Direct Deposit instructions.
- (15) IRM 3.22.261.22.1 - Added new subsection for Section 60 field errors.
- (16) IRM 3.22.261.22.2 - Added new subsection for Routing Transit Number instructions.
- (17) IRM 3.22.261.22.3 - Added new subsection for Depositor Account Type instructions.
- (18) IRM 3.22.261.22.4 - Added new subsection for Depositor Account instructions.
- (19) Exhibit 3.22.261-1 - Created new exhibit for new tax year Form 8288.
- (20) Exhibit 3.22.261-2 - Updated exhibit title due to changes for new tax year Form 8288.
- (21) The following changes were made throughout this IRM:

- Spelling, grammar, punctuation and formatting
- Reorganized IRM sections for clarity and to comply with Plain Language guidelines per the BMF consistency file
- Dates to reflect current processing

EFFECT ON OTHER DOCUMENTS

IRM 3.22.261, dated November 25, 2024 (effective January 1, 2025), is superseded. The following IRM Procedural Updates (IPUs) are incorporated into this IRM: IPU 25U0386 issued 03-17-2025.

AUDIENCE

Taxpayer Services, Error Resolution employees (Ogden Submission Processing Campus -- OSPC Only).

Scott Wallace
Director, Submission Processing
Taxpayer Services

3.22.261

Foreign Investment in Real Property Tax Act (FIRPTA)

Table of Contents

3.22.261.1	Program Scope and Objectives
3.22.261.1.1	Background
3.22.261.1.1.1	Form 8288 Background
3.22.261.1.1.2	Form 8288-A Background
3.22.261.1.2	Authority
3.22.261.1.3	Roles and Responsibilities
3.22.261.1.4	Program Management and Review
3.22.261.1.5	Program Controls
3.22.261.1.6	Terms and Acronyms
3.22.261.1.7	Related Resources
3.22.261.2	◆IRM Deviation Procedures◆
3.22.261.3	◆Business Master File (BMF) Consistency◆
3.22.261.3.1	◆Customer Account Data Engine (CADE) 2◆
3.22.261.3.2	◆Working Trail◆
3.22.261.3.3	◆Business Master File (BMF) Identity (ID) Theft◆
3.22.261.4	◆IRS Employee Contacts◆
3.22.261.5	◆Taxpayer Advocate Service (TAS)◆
3.22.261.5.1	◆TAS Service Level Agreements (SLA)◆
3.22.261.6	◆Use of FAX for Taxpayer Submissions◆
3.22.261.7	General Disclosure Guidelines
3.22.261.8	Statute Returns
3.22.261.9	Attachments to Form 8288
3.22.261.10	General Correspondence Procedures
3.22.261.10.1	Processing Taxpayer Correspondence
3.22.261.11	Pre-Master File Processing of Form 8288
3.22.261.12	Unprocessable Conditions
3.22.261.12.1	Illegible or Missing Data
3.22.261.13	Fiscal Year/Calendar Year Returns
3.22.261.14	Special Returns
3.22.261.14.1	◆Compliance Secured/Prepared Returns◆
3.22.261.14.2	◆IRC 6020(b) - Prepared by Collection◆
3.22.261.14.3	◆Collection Secured◆
3.22.261.14.4	◆Examination Prepared◆
3.22.261.14.5	◆Examination Secured◆
3.22.261.14.6	◆Frivolous Arguments◆

- 3.22.261.14.7 ♦Criminal Investigation (CI) Referral♦
- 3.22.261.14.8 ♦Examination (Exam) Funny Box♦
- 3.22.261.15 “Amended” Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons
- 3.22.261.16 Definitions for Use in Processing Form 8288 Error Register
 - 3.22.261.16.1 Error Register
 - 3.22.261.16.2 Loop Register
 - 3.22.261.16.3 Section
 - 3.22.261.16.4 Field
 - 3.22.261.16.5 Field Breaker
 - 3.22.261.16.6 Action Codes
 - 3.22.261.16.6.1 Action Code “0”
 - 3.22.261.16.6.2 Action Code “1”
 - 3.22.261.16.6.3 Action Code “2”
 - 3.22.261.16.6.4 Action Code “3”
 - 3.22.261.16.6.5 Action Code “4”
 - 3.22.261.16.6.6 Action Code “5”
 - 3.22.261.16.6.7 Action Code “6”
 - 3.22.261.16.6.8 Action Code “7”
 - 3.22.261.16.6.9 Action Code “9”
 - 3.22.261.16.7 Validity Errors
 - 3.22.261.16.7.1 Field Validity Errors
 - 3.22.261.16.7.2 Section Validity Errors
 - 3.22.261.16.7.2.1 Missing Section Errors
 - 3.22.261.16.7.2.2 Extraneous Section Errors
 - 3.22.261.16.7.2.3 ISRP Errors
 - 3.22.261.16.7.2.4 Terminus Errors
 - 3.22.261.16.7.2.5 Correcting Section Validity Errors
 - 3.22.261.16.7.3 Math/Consistency Errors
 - 3.22.261.16.8 Error Correction
 - 3.22.261.16.9 Correcting Invalid Correction Attempts
- 3.22.261.17 ♦Received Date♦
- 3.22.261.18 Correcting Common Fields - Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons
 - 3.22.261.18.1 Dates
 - 3.22.261.18.2 Names
 - 3.22.261.18.3 Taxpayer Identifying Numbers (TIN)
 - 3.22.261.18.4 Street Address
 - 3.22.261.18.5 City
 - 3.22.261.18.6 State

-
- 3.22.261.18.7 ZIP Code
 - 3.22.261.18.8 Computer Condition Codes (CCC) – Form 8288
 - 3.22.261.18.9 Amounts
 - 3.22.261.19 Processing Form 8288 - Error Register
 - 3.22.261.19.1 General Information
 - 3.22.261.20 Section 01 - Form 8288
 - 3.22.261.20.1 Field 01A - Remittance Amount
 - 3.22.261.20.2 Field 01B - Tax Period
 - 3.22.261.20.3 Field 01C - Name, Line 1a
 - 3.22.261.20.4 Field 01D - Name Control, Line 1a
 - 3.22.261.20.5 Field 01E - Taxpayer Identifying Number (TIN), Line 1b
 - 3.22.261.20.5.1 Field 01F - Taxpayer Identifying Number Type (TIN TYPE)
 - 3.22.261.20.6 Field 01G - PART NUMBER
 - 3.22.261.20.7 Field 01H - In-Care of Name, Line 1c
 - 3.22.261.20.8 Field 01I - Foreign Address, Line 1c and Line 1d
 - 3.22.261.20.9 Field 01J - Street Address, Line 1c and Line 1d
 - 3.22.261.20.9.1 Field 01K - City, Line 1e
 - 3.22.261.20.9.2 Field 01L - State, Line 1f
 - 3.22.261.20.9.3 Field 01M - Zip Code, Line 1h
 - 3.22.261.20.10 Field 01N - Transferee Telephone Number, Line 1i
 - 3.22.261.20.11 Field 01O - Correspondence Received Date (CRD) Line 1d
 - 3.22.261.20.12 Field 01P - Received Date
 - 3.22.261.20.13 Field 01Q - CAF Indicator
 - 3.22.261.20.14 Field 01R - Computer Condition Code
 - 3.22.261.20.15 Field 01S - Taxpayer Notice Code
 - 3.22.261.20.16 Field 01T - Entity Underprint Code
 - 3.22.261.20.17 ♦Signature♦
 - 3.22.261.20.17.1 Field 01U - Preparer's Tax Identification Number - PTIN
 - 3.22.261.20.17.2 Field 01V - Paid Preparer EIN
 - 3.22.261.20.17.3 Field 01W - Paid Preparer Phone Number
 - 3.22.261.21 Section 02 - Form 8288
 - 3.22.261.21.1 Field 02A - Property Description (USRPI) - Line 2
 - 3.22.261.21.2 Field 02B - Date of Transfer (DOT), Line 3
 - 3.22.261.21.3 Field 02C - Date of Withholding Certificate, Line 4
 - 3.22.261.21.4 Field 02D - Number of Form 8288-A or Form 8288-C filed, Line 5
 - 3.22.261.21.5 Field 02H - Amount Subject to Withholding at 21 percent, Part II - Line 10
 - 3.22.261.21.6 Field 02F - Amount Subject to Withholding at 10 percent, Lines 6, 10, or 13 of Part I, Part II and Part III

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- 3.22.261.21.7 Field 02E - Amount Subject to Withholding at 15 percent, Lines 6, 10, or 13 of Part I, Part II and Part III
 - 3.22.261.21.8 Field 02I - Total Tax, Lines 7a, 7b, 7c, 11a, 11b, 11c, 11d, 14a, or 14b
 - 3.22.261.21.9 Field 02I - Total Tax Underprint
 - 3.22.261.21.10 Field 02K - Bypass Indicator (BPI)
 - 3.22.261.21.11 Field 02G - Reduced Withholding Amount Indicator (RWI), Line 7c - Part I, Line 11d - Part II, or Line 14b - Part III
 - 3.22.261.21.12 Field 02J - Large Trust Election, Part II - Line 9
 - 3.22.261.21.13 Field 02L - Total Amounts Withheld Field Part IV
 - 3.22.261.21.14 Field 02M - Total Tax Verified Field
 - 3.22.261.22 Section 60 - Form 8288 - Direct Deposit
 - 3.22.261.22.1 Section 60 Field Errors
 - 3.22.261.22.2 Field 60-A - Routing Transit Number
 - 3.22.261.22.3 Field 60-B - Type of Depositor Account
 - 3.22.261.22.4 Field 60-C - Depositor Account Number

Exhibits

- 3.22.261-1 Form 8288 - Roadmap of Field Designators Tax Year 2025 and Subsequent
- 3.22.261-2 Form 8288 - Roadmap of Field Designators Tax Year 2023 - 2024
- 3.22.261-3 Computer Condition Codes
- 3.22.261-4 ♦Province, State, and Territory Abbreviations♦
- 3.22.261-5 Sample Withholding Certificate and Blank Form 8288-B
- 3.22.261-6 ♦Potential Frivolous Arguments for Examination Review♦
- 3.22.261-7 ♦U.S. Territories ZIP Codes♦
- 3.22.261-8 Glossary and Acronyms

3.22.261.1 (01-01-2018) Program Scope and Objectives

- (1) **Purpose:** This IRM provides Error Resolution instructions for processing Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, to the Business Master File (BMF), with a Date of Transfer of 12/13/2005 or later.
- (2) **Audience:** Supervisory Tax Examining Assistants, Lead Tax Examining Technicians, and Tax Examining Technicians in the International Error Resolution Department team at the Ogden Submission Processing Center, resolve Form 8288 errors.
- (3) **Policy Owner:** The Director, Submission Processing owns the policies in this IRM.
- (4) **Program Owner:** The Code & Edit/ERS IMF Section, Paper Processing Branch, Submission Processing.
- (5) **Primary Stakeholders:** Submission Processing (SP) and Large Business and International (LB&I).
- (6) **Program Goals:** Timely and accurately review and correct all Form 8288 paper returns, and issuing correspondence as necessary.

3.22.261.1.1 (01-01-2024) Background

- (1) Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, was previously processed at the Philadelphia Submission Processing Campus (PSPC). It is currently processed at the Ogden Submission Processing Campus (OSPC). The Non-Master File (NMF) Form 8288 returns are processed at the Kansas City Submission Processing Campus (KCSPC).
- (2) Also, IRM 3.21.25, Miscellaneous Tax Returns, is used in conjunction with this IRM for processing Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, which is attached to Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons.
- (3) Form 8288 is processed to the BMF under:
 - File Location Code **60 (OSPC), 98 (PSPC) or 09 (KCSPC - for NMF)**
 - Tax Class 1
 - Doc Code 40
 - Julian Date 001-366
 - Blocking Series 000-999
 - Sequence Number 00-99
 - List Year 0-9
 - Master File Tax (MFT) 17
 - Program Code 11330
 - Function 270

Note: Form 8288 returns are transhipped to the Kansas City Submission Processing Campus (KCSPC), NMF Accounting section when the Date of Transfer (DOT) is 12/12/2005 or prior. These returns are processed to the Non-Master File (NMF) at the KCSPC using the "09641" Document Locator Number (DLN).

- (4) There is no official extension form for Form 8288.

- (5) The Return Due Date (RDD) for Form 8288 is 20 days after the DOT, **or**, 20 days from the date the withholding certificate, or notification denying the application for a withholding certificate, was mailed by the IRS.
- (6) New IRC 1446(f) was added by section 13501 of “the Tax Cuts and Jobs Act,” P.L. 115-97 (the “Act,”), which was enacted on December 22, 2017. Section 13501 of the Act also added new section 864(c)(8). On April 2, 2018, the Department of the Treasury and the Internal Revenue Service released Notice 2018-29, 2018-16 I.R.B. 495, which provides temporary guidance under IRC 1446(f) for the disposition of a partnership interest that is not publicly traded and announces an intent to issue regulations under IRC 1446(f). On May 13, 2019, the Department of the Treasury (Treasury Department) and the Internal Revenue Services (IRS) issued proposed regulations under IRC 1446(f) (84 FR 21198). On November 30, 2020, the Treasury Department and the IRS published final regulations (TD 9926) in the Federal Register (85 FR 76910) under IRC 1446(f). The Treasury Department and the IRS have determined that, until other guidance, or forms and instructions have been issued under IRC 1446(f), transferees required to withhold under IRC 1446(f)(1) must use the rules in IRC 1445 and the regulations thereunder for purposes of reporting and paying over the tax. The forms specified in those rules include Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, and Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons

3.22.261.1.1.1

(01-01-2024)

Form 8288 Background

- (1) The Foreign Investment in Real Property Tax Act (FIRPTA) of 1980 was amended by the Deficit Reduction Act of 1984. This amendment added Section 1445 to Chapter 3, Subchapter A, of the Internal Revenue Code (IRC) of 1954. Section 1445 requires the withholding (W/H) of tax on dispositions of certain U.S. Real Property Interests (**USRPI**) by a foreign person or entity such as a Regulated Investment Company (RIC) or Real Estate Investment Trust (REIT).
- (2) IRC 897 of the Code (enacted under the 1980 FIRPTA legislation) provides rules for the taxation of Nonresident Alien (NRA) individuals and foreign corporations on sales or other dispositions of U.S. real property interests (including installment sales, exchanges, foreclosures, and deeds in lieu of foreclosure of U.S. real property interests). In addition, RICs and REITs with foreign investors are also subject to the FIRPTA rules under IRC 1445 and IRC 897.
- (3) FIRPTA applies to what it defines as a U.S. real property interest under IRC 897(c), which includes
 - Any interest in real property located in the United States (US) or the Virgin Islands (VI) (including an interest in land or improvements thereon, a mine, well, or other natural deposit).
 - Certain personal property associated with the use of real property.
 - Any interest, other than solely as a creditor, in any domestic corporation, unless the taxpayer can show the corporation was not a U.S. real property holding corporation during the previous 5 years (or during the period in which the transferor held the interest, if shorter).
- (4) Duty to withhold - Under IRC 1445(a) A transferee (buyer) of a USRPI from a foreign transferor (seller) must deduct and withhold tax. The transferee can be a Domestic or Foreign person or entity. If the transferee does not withhold, then the transferee **may** be held liable for:

- The payment of the tax, and
 - The payment of any applicable penalties and interest.
- (5) The transferee is not liable for tax and penalties if the transferor's tax liability with respect to the transfer is satisfied (or is zero) by:
- a. The transferor's filing of an income tax return (and payment of any tax due) with respect to the transfer, or
 - b. The issuance of a withholding certificate establishing the transferor's maximum tax liability is zero.

Note: There are no withholding certificates issued by the IRS for transfers subject to Section 1446(f)(1) withholding at this time. However, the transferee can pay a lesser amount without an approved withholding certificate. These returns include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, and 8288-A.

- (6) Generally, the transferee is liable for interest with respect to the period between:
- a. The last date on which the tax was required to be paid by the transferee, and
 - b. The date on which any tax due is paid.

Note: The last date on which the tax must be paid is the later of:

1. 20 days after the transfer date, or
2. when an application for a withholding certificate is made prior to or on the date of the transfer, 20 days after the day the IRS takes action to issue the withholding certificate or mail a notice of denial.

Example: US real property was sold by a foreign seller on February 1st. The buyer did not withhold FIRPTA tax. No withholding certificate was applied for. The seller did not file a tax return reporting the sale. The IRS assessed the buyer the FIRPTA tax and penalties on November 15th. The buyer paid the tax on December 4th. Interest is charged from February 22nd to December 4th.

Exception: Beginning January 1, 2018, no penalties or interest will be asserted on any forms required to be filed or amounts due under section 1446(f) on or before May 31, 2018, if these forms are filed with, and such amounts are paid over, to the IRS on or before May 31, 2018. Accept as timely filed if Form 8288 was received more than 20 days after the DOT and was received on or before May 31, 2018. See IRM 3.22.261.17(5) for more information on accepting these returns as timely filed.

- c. The following two exceptions limit the amount of interest assessed:
 1. If the transferor's tax liability with respect to the transfer was satisfied or was established to be zero, then interest must be payable with respect to the period between:
 - The last date on which the tax was required to be paid by the trans-

feree, and

- The date established from information supplied to the IRS by the transferee on which any tax due is paid with respect to the transferor's relevant income tax return, or the date the withholding certificate is issued establishing the transferor's maximum tax liability is zero.

Example: US real property was sold by a foreign seller on February 1st. The buyer did not withhold FIRPTA tax. No withholding certificate was applied for. The seller filed a tax return reporting the sale and paid the tax liability due on the return on June 15th. Interest is charged from February 22nd to June 15th.

2. If the transferor's tax liability with respect to the transfer was NOT satisfied but a withholding certificate was applied for and issued, then interest must be payable with respect to the period between:

- The last date on which the tax was required to be paid by the transferee, and
- The date on which such tax is actually paid. Interest must be payable with respect to the entire amount that must be deducted and withheld. However, if the IRS issues a withholding certificate providing for withholding of a reduced amount, then, for the period after the issuance of the certificate, interest must be payable with respect to that reduced amount.

Example: US real property was sold by a foreign seller on February 1st for \$500,000. The buyer withheld 10 percent tax of \$50,000. A withholding certificate was applied for by the buyer on January 29th. The IRS issued a withholding certificate on April 1st stating a reduced \$30,000 FIRPTA tax was required to be withheld. The buyer was required to file the FIRPTA forms and deposit the tax by April 21st. The seller did not file a tax return reporting the sale. The buyer filed the FIRPTA forms and deposited the \$30,000 tax on November 15th. Interest is charged from April 22nd to November 15th.

- (7) Agents have a duty to provide notice of false certifications under IRC 1445(d). **They are not liable for the withholding tax under IRC 1445(a) due to false certifications made by the seller** unless they have actual knowledge the certification is false. In that case, their liability is capped at the amount of their compensation. See IRC 1.1445-4(e) for possible civil and criminal penalties.
- (8) The withholding agent must withhold and remit to the IRS either the amount shown in Lines 7a, 7b, 11a, 11b, 11c, or 14a of Parts I, II, or III which consists of the following criteria:
 - 10 percent of the gross sales price for dispositions prior to February 17, 2016, and certain post-February 16, 2016 dispositions, where a property is acquired by the transferee for use by the transferee as a residence and the amount realized by the foreign transferor is more than \$300,000, but does not exceed \$1,000,000.
 - 15 percent of the gross sales price for dispositions after February 16, 2016, but does not apply to the sale of a personal residence where the amount realized is \$1 million or less.
 - 21 percent of the gain recognized with a date of transfer after December 31, 2017, or 35 percent of the gain recognized with a date of transfer before January 1, 2018.

- A lesser amount established by the IRS and shown on the copy of the approved W/H Cert attached to the return.
 - Under 1446(f)(1), 10 percent of the amount realized on dispositions on or after January 1, 2018, of interests in partnerships engaged in a US trade or business.
- (9) Duty to Withhold under an IRC 1445(e) distribution may lie with either the:
- Foreign Corporation
 - Domestic Corporation
 - Domestic or Foreign Partnership
 - Trustee of Domestic or Foreign Trust
 - Executor of Domestic or Foreign Estate
- (10) The IRS issued Treasury Decision (TD) 9082 on August 5, 2003, revising the Income Tax Regulations under IRC 897, IRC 1445, and IRC 6109 **to require the use of a Taxpayer Identifying Number (TIN) on the submission of FIRPTA documents under IRC 897 and IRC 1445**. This TD 9082 became effective August 5, 2003.
- (11) Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, is due on or before the 20th day from the DOT. There is no official extension form for the Form 8288. However, if a Withholding (W/H) Certificate is applied for by the transferee (buyer) or transferor (seller) prior to or on the date of the transfer, then the Form 8288 is due on or before the 20th day from either the date the W/H Cert is issued, or the date the application for a withholding certificate was denied. If the principal purpose for filing the application for a W/H Cert was to delay paying the IRS the amount withheld, interest and penalties will apply to the period after the 20th day after the DOT.
- (12) Beginning January 1, 2018, Form 8288 is required for certain dispositions of partnership interests for which the gain is treated as effectively connected with the conduct of a trade or business within the United States under section 864(c)(8). In general, section 1446(f)(1) provides that if any part of the gain on any disposition of an interest in a partnership would be treated under section 864(c)(8) as effectively connected with the conduct of a trade or business within the United States, then the transferee (buyer) must deduct and withhold a tax equal to 10 percent of the amount realized on the disposition. Under an exception in section 1446(f)(2), however, withholding is generally not required if the transferor (seller) furnishes an affidavit to the transferee stating or a Form W-9, Request for Taxpayer Identification Number and Certification, among other things, the transferor is not a foreign person. Notice 2018-29, 2018-16 I.R.B. 495, provides other exceptions for transfers of non-publicly traded partnership interests that occur on after January 1, 2018 and before January 29, 2021. Section 1.1446(f)-2(b) provide exceptions that apply to transfers that occur on or after January 29, 2021. Under Notice 2018-29, and Regulation section 1.1446(f)-2(d) the Treasury Department and the IRS determined the rules for reporting withholding under section 1445 and the regulations thereunder must be applied to transferees of non-publicly traded partnership interests required to withhold under section 1446(f)(1), including both Forms 8288 and 8288-A. Notice 2021-51, 2021-36 I.R.B. 361 provides section 1446(f)(1) withholding will not apply with respect to any disposition of an interest in a publicly traded partnership until transfers that occur on or after January 1, 2023. Section 1446(f)(4) provides that if a transferee does not withhold any amount

required to be withheld under section 1446(f)(1), the partnership must deduct and withhold from distributions to the transferee a tax in an amount equal to the amount the transferee failed to withhold (plus interest under the Code on such amount). This provision will apply to transfers occurring on or after January 1, 2023. See Notice 2021-51.

Note: To identify returns filed under section 1446(f)(1), the transferee will complete Part III of Form 8288. However, on prior year returns, the transferee will include the statement “Section 1446(f)(1) withholding” at the top of both Form 8288 and Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons. This or similar information may also be present on prior year revisions Line 2 Form 8288 or Line 5 of Form 8288-A.

3.22.261.1.1.2
(01-01-2025)
Form 8288-A
Background

- (1) Each taxpayer who completes a Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, must generally complete either a Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, or Form 8288-C, Statement of Withholding Under Section 1446(f)(4) (for Withholding on Dispositions by Foreign Persons of Partnerships Interests), for each person subject to withholding.

Exception: A taxpayer who failed to withhold the 10 percent withholding tax on any disposition of an interest in a partnership covered under section 1446(f)(1) is required to file a Form 8288 but not a Form 8288-A, as the seller has no withholding credit to claim.

Note: In general, a foreign person is a Non-Resident Alien (NRA) individual, foreign corporation, foreign partnership, foreign trust, or a foreign estate, **but not a Resident Alien (RA) individual.**

- (2) Prior to the Integrated Submission and Remittance Processing (ISRP), Numbering forwards the Batch work to the Code and Edit FIRPTA unit. The FIRPTA unit:
 1. Stamps the incoming Batch work (Form 2345, Batch Transmittal) with their “FIRPTA” stamp.
 2. Assigns the Batch work to a FIRPTA Tax Examiner (TE) who populates the Form 8288-A FIRPTA database with each foreign transferor(s) Copy A information, which is used later to perform the credit verification using Form 13698, International Credit(s) Verification Slip.

Example: Form 1120-F, U.S. Income Tax Return of a Foreign Corporation, Form 8804, Annual Return for Partnership Withholding Tax (IRC 1446), or Form 1040-NR Fiduciary with a Form 8288-A needs to be credit verified.
 3. Stamps and mails “Copy B of Form 8288-A” to the foreign transferor.
 4. Stamps Form 8288 with the FIRPTA date stamp to show they processed Form 8288-A (copy A) to the FIRPTA database.
 5. Releases the Batch work (Form 8288 and Form 8288-A, copy A) to the ISRP clerical function for pipeline processing.

- (3) In general, copy B of Form 8288-A stamped by the IRS must be attached to the transferor’s (seller’s) return to establish the amount withheld under IRC 1445(a) or IRC 1446(f)(1) which is available as a credit. In situations where the tax has been withheld but the transferee (purchaser) does not pay over the amount withheld to the IRS, the transferor (seller) will not receive a stamped

copy of Form 8288-A from the IRS. Nonetheless, the transferor (seller) can establish the amount of tax withheld by the transferee (purchaser) by attaching to its tax return substantial evidence (e.g., closing documents) of the amount of tax withheld.

3.22.261.1.2
(01-01-2025)
Authority

- (1) Internal Revenue Code (IRC) IRC 1445 and IRC 897 regulations provide the authority for withholding of tax on dispositions of certain U.S. Real Property Interests (USRPI) by a foreign seller and taxation of nonresident alien individuals and foreign corporations on sales or other dispositions of U.S. real property interests.
- (2) New IRC 1446(f) was added by section 13501 of the Tax Cuts and Jobs Act, P.L. 115-97, which was enacted on December 22, 2017. Section 13501 of the Act also added new section 864(c)(8). Notice 2018-08, 2018-7 I.R.B. 352, and Notice 2018-29, 2018-16 I.R.B. 495, have been issued. Regulations under section 1446(f) were issued. They generally apply to transfers of non- publicly traded partnership interests that occur after January 29, 2021. Notice 2021-51 provides the regulations applicable to transfers of publicly traded partnership interests and withholding under section 1446(f)(4) will apply to transfers of occurring on or after January 1, 2023.
- (3) Policy statements for Submission Processing are contained in IRM 1.2.1.4, Policy Statements for Submission Processing Activities.

3.22.261.1.3
(01-01-2025)
Roles and Responsibilities

- (1) The Director, SP Office monitors operational performance for the Submission Processing campus.
- (2) The Operations Manager monitors operational performance for their operation.
- (3) The team manager/lead monitors and makes sure employees have the tools to perform their duties.
- (4) The team employees follow the instructions contained in this IRM and keep IRM procedures updated.

3.22.261.1.4
(01-01-2018)
Program Management and Review

- (1) **Program Goals:** Correct all errors identified by the Service Center Replacement System (SCRS).
- (2) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors the Error Resolution Department reports. Daily, weekly, and periodic reports are available to management through Control-D Web Access to manage inventory and capture data for program planning and review.
- (3) **Program Effectiveness:** The program goals are measured by the following reviews:
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews
 - Work-in-Process Reviews

- 3.22.261.1.5
(01-01-2023)
Program Controls
- (1) All tax examiners must submit a management approved Business Entitlement Access Request System (BEARS) request to gain access to the Service Center Replacement System (SCRS).
 - (2) Tax returns in SCRS are worked on a First In First Out (FIFO) basis as they are received from input systems through the General Mainline Framework (GMF).
- 3.22.261.1.6
(01-01-2025)
Terms and Acronyms
- (1) Acronyms and a glossary of terms can be found in Exhibit 3.22.261-8.
- 3.22.261.1.7
(01-01-2018)
Related Resources
- (1) The following job aid were developed to help tax examiners in their work:
 - Name Control Job Aid, Document 7071-A, Catalog Number 38048K.
 - (2) The following are IRMs related to this IRM:
 - IRM 3.21.261, Foreign Investment in Real Property Tax Act (FIRPTA)
 - IRM 3.21.25, Miscellaneous Tax Returns
 - IRM 3.24.25, BMF International Miscellaneous Tax Returns
- 3.22.261.2
(04-16-2024)
♦IRM Deviation Procedures♦
- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.
- 3.22.261.3
(01-01-2020)
♦Business Master File (BMF) Consistency♦
- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Error Resolution System (ERS) processing IRMs.
 - (2) Ogden, Kansas City, and Paper Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.
 - (3) A ♦ (diamond) before and after the subsection title shows BMF Consistency subsections.
 - (4) Text in normal print is the common processes for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.
- 3.22.261.3.1
(01-02-2020)
♦Customer Account Data Engine (CADE) 2♦
- (1) The Customer Account Data Engine (CADE) 2 Program Office in headquarters is charged with the primary goal to implement a single, modernized programming solution which gives daily processing of taxpayer accounts.
 - (2) The CADE 2 solution is comprised of several components, to modernize the IRS to a daily processing environment with several Transition States.
 - (3) These are the Business Master File (BMF) campus cycles:
 - a. Campus Cycle: Thursday – Wednesday
 - b. Master File Processing: Friday – Thursday
 - c. Notice Review Saturday: Monday (8+ days)
 - d. Unpostables: New available Tuesday; Closing Tuesday
 - (4) BMF transaction posting timeframes are:

- a. Transactions are viewable using Corporate Files Online (CFOL) command codes on Saturday following the weekly Master File processing run on Thursday.
- b. Transactions are viewable as posted transactions using Integrated Data Retrieval System (IDRS) command codes on Monday following the weekly Master File processing run on Thursday.

Note: Implementation of CADE 2 accelerated weekly IDRS analysis. Previously, transactions such as this would have been pending on IDRS and not shown in the CFOL command code displays.

- (5) Transaction posting dates show a format of YYYYCCDD. YYYY is the year. CC is the posting cycle. Individual Master File (IMF) transactions values for DD are:

- 01 Friday
- 02 Monday
- 03 Tuesday
- 04 Wednesday
- 05 Thursday

Note: BMF cycle posting dates on BMFOL will continue to show YYYYCC. YYYY is the year. CC will show the posting cycle. BMF posting cycles in TXMOD will show a format YYYYCCDD. The DD value is 08.

3.22.261.3.2
(01-01-2024)

◆ **Working Trail** ◆

- (1) It is important to leave a legible “Working Trail” (or “Action Trail”) using blue ink for those who may work with the return later.
- (2) Write all Taxpayer Notice Codes (TPNCs) 90 on the front of the return in the upper left corner (or use Form 12648, 90 - TPNC). See IRM 3.22.261.20.15, Field 01S - Taxpayer Notice Code, for more information.
- (3) If corresponding with a non-suspense letter, “X” and write the corrected money amounts to the left of each original point(s) of error. Write money amounts in dollars only or dollars and cents, as applicable. Arrowing is allowed for money amounts when there are **no intervening entries** between the arrow and the line to which the money is to be entered.
- (4) Leave a working trail on the return when changes are made to the following items:
 - Employer Identification Number (EIN) or Social Security Number (SSN)
 - Tax Period
 - Received Date
 - Computer Condition Code (CCC)
 - Correspondence Received Date (CRD)

Reminder: Circle out incorrect Employer Identification Numbers (EINs), Social Security Numbers (SSNs), Tax Periods, and Received Dates.

- (5) When working Reject re-inputs, circle out any previous Action Codes shown on the front of the return, if no longer applicable.
- (6) When working Rejects, write “Voided” with the date above the DLN in red, when voiding a return.

3.22.261.3.3
(07-13-2023)

◆ **Business Master File
(BMF) Identity (ID)
Theft** ◆

- (1) BMF ID Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of "ID Theft", give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.22.261.4
(11-10-2021)

◆ **IRS Employee
Contacts** ◆

- (1) The IRS Restructuring and Reform Act of 1998 RRA 98 Section 3705(a), gives identification requirements for all IRS employees working tax-related matters.
- (2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:
 - a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
 - b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as needed during the conversation, their last name and badge identification (ID Card) number.
 - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
 - d. Correspondence letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
- (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves. They should provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
- (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.22.261.5
(01-01-2025)

◆ **Taxpayer Advocate Service (TAS)** ◆

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS), to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
 - The issue can be resolved within 24 hours.
 - IRS takes steps within 24 hours to resolve the taxpayer's issue.
- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.22.261.5.1
(03-17-2025)

◆ **TAS Service Level Agreements (SLA)** ◆

- (1) The National Taxpayer Advocate has reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS), Small Business/Self-Employed (SB/SE) Division, Tax Exempt and Government Entities (TE/GE), Criminal Investigation (CI), Independent Office of Appeals, and Large Business/International (LB&I) Division that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are found at *TAS Service Level Agreements*.

3.22.261.6
(01-01-2023)

◆ **Use of FAX for Taxpayer Submissions** ◆

- (1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer was made and documented, **faxed signatures are acceptable**.
- (2) Contact with the taxpayer may be by telephone or correspondence. Follow local procedures to decide which method of contact to use.

- (3) Select the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
 - IRM 21.1.3.2.3, Required Taxpayer Authentication
 - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review:
 - IRM 10.5.1.6.7.2, Answering Machine or Voicemail
 - IRM 10.8.1, Information Technology (IT) Security, Security Policy

3.22.261.7
(06-12-2023)

General Disclosure Guidelines

- (1) IRC 6103 establishes the taxpayer's right to privacy of tax information. You must be sure that you provide correct information to the correct taxpayer or authorized representative (check Command Code) (CC) CFINK on the Integrated Data Retrieval System (IDRS) for the Power of Attorney (POA).
- (2) Taxpayer returns and return information must remain confidential as provided for in IRC 6103, Confidentiality and disclosure of returns and return information. IRC 7431 provides civil damages for unauthorized disclosure of returns and return information. IRC 7213 and IRC 7213A provide criminal penalties for unauthorized disclosure or unauthorized inspection of returns and return information and require employees be discharged from duty if charged and convicted of these offenses.
- (3) When calling a taxpayer or authorized representative, and before disclosing any tax information, follow IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Before leaving any messages on a taxpayer's answering machine, review IRM 10.5.1.6.7.2, Answering Machine or Voicemail and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.
- (4) For more information on General Disclosure Guidelines refer to IRM 21.1.3, Operational Guidelines Overview and for guidance on disclosures of official information, refer to IRM 11.3 series, Disclosure of Official Information.

3.22.261.8
(03-17-2025)

Statute Returns

- (1) Any return with a Received Date two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) Statute return must be routed to the Statute Control Unit daily or more often if needed.

Note: The Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, return is considered unprocessable until it has been cleared by Statute Control.

Exception: If the return has already been cleared by statute, edit Computer Condition Code (CCC) "W" and continue processing. However, if the statute clearance date shows a date cleared more than 90 days earlier, send return back to Statute function for clearance.

- (3) Do not route to the Statute Control Unit for clearance if any of the following conditions are present:

- Compliance Section 6020(b) returns.
 - Secured by Examination/Collections, secured by TEGE, secured by TEGE Employee Plan (EP) Exam.
 - Returns with “TC 59X” or “Integrated Collection System” (“ICS”) notated on the face of the return.
 - Returns that are substitute returns prepared by Examination “Substitute For Return” (“SFR”) in top margin of the return.
 - Returns with a stamp indicating a previous clearance by Statute Control within the last 90 days.
 - Return is a 2020 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2020 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.
- (4) If a Form 12412, Operations Assistance Request (OAR), is received from TAS and the return is a potential statute control return but is not stamped “Cleared by Statute,” give the return to your lead. The lead will contact the TAS employee listed on the OAR for rejection of the return and send it back to TAS for clearance by the Statute Unit.

Note: If the return is within 90 days of the statute expiration date, advise the TAS employee of such and route the return directly to statute for clearance.

Exception: Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures for BMF 2021 and prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2021 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.

- (5) Statute returns are unprocessable until they are cleared by Statute Control.

If	Then
The return is numbered,	<ol style="list-style-type: none"> 1. Edit CCC “U.” 2. Leave the return in the batch and continue processing.
The return is unnumbered,	<ol style="list-style-type: none"> 1. Do not continue processing and edit CCC “U.” 2. Pull the return from the batch. 3. Attach Form 4227, Intra-SC Reject or Routing Slip, and route to Statute Control Unit.

- (6) Once the document is returned by Statute, and it has been cleared by Statute, edit CCC “W”.

Note: Statute will stamp or show clearance on the front of the return.

- (7) The Internal Revenue Code (IRC) says the IRS will assess, refund credit, and collect taxes within specific time limits. These limits are known as **Periods of Limitations**. When they expire, the IRS can no longer assess more tax, allow a claim for refund by the taxpayer, nor take collection action. There are different periods of limitations for **Assessment, Refund, and Collection** Statutes. The expiration of these periods is tracked separately.
- (8) The different periods of limitations expiration dates tracked are:
- **Assessment Statute Expiration Date (ASED):** Return filed timely - three years from the Return Due Date (RDD) or three years from approved extended due date; Returns filed late - three years after the return was filed; No return filed - assessment may occur at any time. See IRC 6501(a) and (c)(3).
 - **Refund Statute Expiration Date (RSED):** three years from the time the return was filed or, if later, two years from the date after the tax was paid. IRC 6511(a) and (b)(2)(A).
 - **Collection Statute Expiration Date (CSED)** is generally 10 years from the 23-C date or 10 years from the date of the Transaction Code (TC) 29X or 30X adjustment. IRC 6502(a).

Note: Exceptions may apply to change the periods of limitations.

- (9) There are several conditions that may change the general **Assessment Statute Expiration Date (ASED)**. They include:

- IRC 6501 (c) (1) -- False Return
- IRC 6501 (c) (4) -- Extensions by Agreement
- IRC 6501 (b) (3) -- Substitute for Return by Authority of IRC 6020(b)

Caution: Per IRC 6020(b), an SFR is not a tax return that triggers the period of limitations on assessment under IRC 6501(a). If the taxpayer subsequently files a return reporting an additional liability, that return makes up an original tax return allowing for the assessment of any additional amount not already assessed under the Substitute for Return program and triggering the running of the period of limitations on assessment for the tax year.

- IRC 6501 (d) -- Is request for Prompt Assessments, which shortens the Assessment Period.
 - IRC 6501 (e) -- Substantial (in excess of 25 percent Omission of Income provides for a 6-year period of limitations).
 - IRC 6503 (a) -- Issuance of Statutory Notice of Deficiency (90-day Letter, which suspends the running of the period of limitations).
 - IRC 6503 (h) -- Bankruptcy.
 - IRC 6229 (a) through (h) -- Partnership Items (effective for tax years beginning before December 31, 2017).
- (10) In the case of a partnership subject to the unified partnership audit and litigation procedures of IRC 6221 - 6234, the issuance of a notice of final partnership administrative adjustment suspends the statute under IRC 6229 (d). The partnership can also extend its statute through a Form 872, Consent to Extend the Time to Assess Tax, signed by a general partner on behalf of the

partnership, or through a Form 872-P, Consent to Extend the Time to Assess Tax Attributable to Partnership Items, signed by the tax matters partner.

- (11) Once a partnership issues Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, to its partners, the partnership may not claim a refund for any amount of tax shown on the Forms 8805 as paid on behalf of the partners per Treasury Regulation Section 1.1446-3(d)(2)(iv).
- (12) If a partnership subject to the unified partnership audit and litigation procedures of IRC 6221 - 6234 is entitled to a refund, it must file a refund request (Request for Administrative Adjustment - (RAA)) within three years of the filing of the partnership return. Under IRC 6227(a), the RAA must be filed using a Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR). If a Form 872-P or Form 872 statute extension is secured from the partnership, the RAA can be filed within this extended period according to IRC 6227.
- (13) Section 1101 of the Bipartisan Budget Act of 2015 (BBA) repeals the TEFRA partnership audit rules for partnership tax years beginning after December 31, 2017. See revised IRC 6221 through 6241. While the new rules generally go into effect for partnership taxable years beginning after December 31, 2017, partnerships may elect into these rules for tax years beginning after November 2, 2015, and before January 1, 2018. See Treas. Reg. 301.9100-22.
- (14) Refer to IRM 25.6, Statute of Limitations for more Statute instructions.

3.22.261.9
(01-01-2024)
Attachments to Form 8288

- (1) Use the instructions in the following subsection when handling attachments submitted with Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons.
- (2) Examine all attachments to the return being processed and take action as required by the attachment.
- (3) When an attachment has an effect on the document being processed leave it attached, unless a specific instruction requires it be detached.

Reminder: If the taxpayer requests an address change, the entity on the front of the return should be changed and the request should be left attached to the return.

Note: Form 8288 is also used to transmit Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, to the IRS. Form 8288-A must be recorded in the International Web Application (INTLWebApps) Database by the FIRPTA unit. Therefore, if the attached Form 8288 does not contain the **"FIRPTA Stamped Copy B Mailed"** on it, then Form 8288-A has not been recorded in the Treasury Information Executive Repository (TIER) II INTLWebApps Database by the FIRPTA unit.

- (4) If the FIRPTA stamp does not appear on Form 8288, see IRM 3.22.261.1.1.2, Form 8288-A Background, for more instructions.
- (5) **Do not detach from Form 8288:**
 - Any Form 8288-A documents

- Any Form 8288-C, Statement of Withholding Under Section 1446(f)(4) (for Withholding on Dispositions by Foreign Persons of Partnerships Interests), documents
- Any W/H Cert, appearing in the table below:

Withholding Certificate Letter Numbers for Transferee/Buyer
Letter 3309 (SC/SG) Withholding Certificate (Zero/Exempt - Generic)
Letter 3310 (SC/SG) Withholding Certificate (Reduced MTAXL - Generic)
Letter 3312 (SC/SG) Withholding Certificate (Reduced Installments)
Letter 3313 (SC/SG) Withholding Certificate (Rejected - RFMI not Rec'd)
Letter 3314 (SC/SG) Withholding Certificate (Rejected - MTAXL >10 percent)
Letter 3316 (SC/SG) Withholding Certificate (Rejected - Generic)

Note: These numbers are found in the lower, right corner of the W/H Cert (See Exhibit 3.22.261-5):

- (6) **Withholding Certificate:** This document is attached to Form 8288 when:
- The transferee withholds less than the required FIRPTA tax of 10 or 15 percent of the amount realized or 21 percent (35 percent with a date of transfer before January 1, 2018) of the gain recognized, or
 - To confirm the extended filing due date when a person's request for reduced withholding was denied.

Note: In the case of an IRC 1446(f)(1), the transferee can pay a lesser amount without an approved Withholding Certificate (W/H Cert). These returns will have Form 8288, Part III, completed. Returns prior to January 1, 2023, will have Part I of Form 8288 and will include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Forms 8288 and 8288-A.

- (7) Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests, **should not** be attached to Form 8288.

Reminder: If the seller requested reduced withholding but the request was denied, the rejection extends the due date of the Form 8288 to 20 days after the date of the Withholding Certificate rejection letter is received by the applicant. There should be no Form 8288-B for Section 1446(f)(1) returns.

If	Then
Form 8288-B is attached,	<ol style="list-style-type: none"> 1. Photocopy Form 8288 2. Detach Form 8288-A Copy B, and 3. Forward to the OSPC Code and Edit FIRPTA unit along with any supporting documentation for processing.

- (8) Form W-7 and Form W-7SP, Application for IRS Individual Taxpayer Identification Number.

If	Then
Form 8288 with remittance has a Form W-7 or Form W-7 SP attached to it,	Forward Form W-7 and copy of Form 8288 to the Individual Taxpayer Identification Number (ITIN) unit located at the Austin Submission Processing Campus (AUSPC). Forward it to the Internal Revenue Service, Attn: ITIN Unit, Austin, TX 73301-0002.
Form 8288 without remittance has a Form W-7 or Form W-7 SP attached to it,	<p>Forward the original Form 8288 and Form 8288-A along with Form W-7 or Form W-7 SP and all associated documentation to Austin Submission Processing Center (AUSPC) for processing. Forward it to the Internal Revenue Service, Attn: Individual Taxpayer Identification Number (ITIN) Unit, Austin, TX 73301-0002.</p> <p>Note: Once an ITIN is assigned Austin Submission Processing Campus (AUSPC) will notate ITIN number on Form 8288 and send back to Ogden Submission Processing Campus (OSPC) for return processing.</p>

If	Then
Form W-7 or Form W-7 SP and Form 8288-B are attached to Form 8288,	<ol style="list-style-type: none"> 1. Forward to Austin Submission Processing Center (AUSPC) Form W-7 or Form W-7 SP and Form 8288-B to the Austin Submission Processing Campus, Attn: ITIN Unit for processing. 2. Enter the following remarks on the transshipping transmittal; Edit the ITIN number on Form 8288-B and forward it to the Ogden Internal Revenue Service Attn: Accounts Management P.O. Box 409101 Ogden Utah 84409, along with any supporting documentation for processing.

3.22.261.10
(04-29-2024)

General Correspondence Procedures

- (1) All taxpayer correspondence is governed by the guidelines in IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.
- (2) Correspondence includes all written communication from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited, and includes:
 - Responses to IRS requests for information or data
 - Requests for information, including that which may accompany tax returns
 - Annotated notice responses
 - Other correspondence providing more information or disputing a notice
- (3) Completely examine the return to ensure all missing information is requested in the same letter anytime you are instructed to correspond for missing information on Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons. **Initiate correspondence one time only.**
- (4) Anytime a taxpayer responds and provides the missing or correct information, make the necessary corrections and capture all information provided. Hold the correspondence reply and send the updated information to be transcribed in ISRP. Once the updates and return post and no further fallout occurs, ensure the case is closed out of ERS/Rejects inventory and route the case along with the correspondence reply to Code and Edit Foreign Team 107. They must capture the Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, information in the International Web Apps database. Code and Edit will route the case to Files when complete.

Note: No reply procedures are found in IRM 3.22.261.10.1.

3.22.261.10.1
(01-01-2026)
**Processing Taxpayer
Correspondence**

- (1) Enter a Correspondence Received Date (**CRD**) in the right margin of the address line in Line 1d.
- (2) Enter the “**CRD**” date (in **YYYYMMDD** format) except in the following situations:
 - a. The reply from the taxpayer was received before the due date of the return.
 - b. The correspondence was required because of an IRS processing error (e.g., a request for an attachment lost during processing).
- (3) If there is no reply edit document with CCC “3.”

3.22.261.11
(01-01-2020)
**Pre-Master File
Processing of Form
8288**

- (1) Reject (Action Code 3) any Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, which has a Date of Transfer (DOT) of 12/12/2005 or prior.
- (2) **Rejection Action:**
 - a. Prepare Form 4227, Intra-SC Reject or Routing Slip, indicating the reason for rejection.
 - b. If there is NO remittance in Field 01A: Annotate on Form 4227 “Renumber to NMF - DOT prior to 12/13/05.” Void the DLN in Rejects (2-D on the register and line-thru the DLN on the return) and transship Form 8288 to KCSPC Accounting Branch NMF with Form 4227 attached.
 - c. If there is remittance in Field 01A: Annotate on Form 4227 “Renumber to NMF,” prepare Form 3244, Payment Posting Voucher, attach Form 4227 to Form 3244 line thru the DLN on the return, release Form 3244 with the register (to be numbered), and transship Form 8288 to KCSPC Accounting Branch NMF with Form 4227 attached.

3.22.261.12
(01-01-2015)
**Unprocessable
Conditions**

- (1) A return must contain the following specific items before it is considered processable.
 - A Taxpayer Identifying Number (TIN)
 - A legible name (for the Name Control)
 - A valid Tax Period (200512 and subsequent)
 - Legible data
 - Signature
- (2) Perfect all documents to the extent possible from other attachments.
- (3) Conditions which make a document unprocessable are:
 - The name is so illegible or incomplete the Name Control cannot be determined.
 - The TIN contains other than nine numeric characters and cannot be perfected from information on the return or attachments.
 - The document has more than one TIN.
 - The filer has stated they have combined information for more than one transfer or more than one type of return.
 - Data entries are so incomplete or illegible they cannot be perfected or transcribed.
 - The document has been mis-blocked.

- The return is unsigned.
- The return has only entity data and no other statements or attachments from the taxpayer.
- Any condition set forth as unprocessable in the sections on processing specific documents.

- (4) **Correspond** with the taxpayer for the required information using IDRS Letter 3104C (FIRPTA and Foreign Partnership Withholding Tax Return Processing and Unsubstantiated Refundable Cr) or the proper IDRS Letter when Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, is unprocessable.

3.22.261.12.1
(01-01-2015)
Illegible or Missing Data

- (1) **IF** the error condition involves an Illegible or Missing Name and/or Address, and the required data cannot be perfected through research of the document, then:
1. Enter **Action Code “3.”**
 2. Re-charge the return out of the block.
 3. Prepare Form 4227, Intra-SC Reject or Routing Slip, attach it to the return.
 4. Route it to the **Rejects unit**.
- (2) Rejects will input a *Notice of Action* on the Master File as discussed below by using IDRS Command Code REQ77/FRM77.
- a. When an unprocessable return is rejected and sufficient information is available: enter TC 599 and enter Closing Code **17** to defer the normal delinquency check.
 - b. When the TIN, Name Control, MFT, and Tax Period are present; enter TC 599 and enter Closing Code **17**.

3.22.261.13
(01-01-2023)
Fiscal Year/Calendar Year Returns

- (1) Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, is filed only as the result of a specific transaction on a United States Real Property Interest (USRPI) or an interest in a partnership engaged in a U.S. trade or business. The entries on the return refer only to that one transaction.

Note: Form 8288 is an ad-hoc return, which can be filed every month by the same withholding agent (a.k.a. transferee/buyer). For example: A transferee who purchases a USRPI in January 2024 from a foreign person will have to file Form 8288 with the IRS no later than the 20th day from the Date of Transfer (purchase date). The same transferee may purchase another USRPI from the same or different foreign person in February 2024, thus another Form 8288 filing will be required.

Reminder: “Ad-Hoc,” in this case refers to a tax return that deals with one specific purpose. Form 8288 is filed with data from only one specific real estate transaction happening at one specific time.

- (2) Due to this uniqueness in processing, there will never be Filing Requirements appearing on INOLE for Form 8288, MFT 17.
- (3) The tax period can end with any month 01-12, but the tax period shows the month when the transaction took place (refer to the DOT). Therefore, there are no fiscal or calendar year Form 8288 returns.

Note: A Form 8288 can be filed every month of the year by the same withholding agent (transferee). In a situation like this, the same withholding agent can have a Form 8288 processed for 202412, 202501, 202502, 202503, 202504, 202505, 202506, etc., and even have multiple filings in a month, thus creating an amended return (CCC G) condition.

- (4) If the tax period is later than the current date, compare the tax period to the DOT to be sure it is correct. If it is correct, ERS will reject the return (Action Code“ 3”) and Rejects will hold it until the first day after the month of the tax period, when it will be worked.

3.22.261.14
(01-01-2015)
Special Returns

- (1) Use the following instructions in processing Collection or Examination secured or prepared returns.

3.22.261.14.1
(01-01-2019)
◆ Compliance Secured/Prepared Returns ◆

- (1) Compliance functions secure returns from the taxpayer and also prepare returns if the taxpayer does not provide them.
- (2) Compliance notates:
 - a. Prepared tax returns with “6020(b)” or “SFR” (Substitute for Return).
 - b. Secured tax returns with “TC 59X” or “ICS” or “Process as Original” with a Form 13133, Expedite Processing Cycle, attached with the “Delinquent Return” box checked.

Note: If “RD” (Return Delinquency) is notated on the front of the return **and not circled**, remove from the batch and route to Collections.

3.22.261.14.2
(01-01-2019)
◆ IRC 6020(b) - Prepared by Collection ◆

- (1) When the taxpayer does not file a required return, IRC 6020(b) is the authority for the IRS to prepare the return.
- (2) These returns are identified by the notation: “PREPARED AND SIGNED UNDER THE AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE” which is located in the center bottom of Page 1 of the return.
 - a. Returns must have a Received Date. If no Received Date is present per the Compliance Function, follow the normal procedures for editing the Received Date.
 - b. Compliance Function representatives must sign returns. If not, route to Compliance using Form 4227, Intra-SC Reject or Routing Slip.

Note: Accept revenue officer (RO) typed or electronic signatures as valid signatures on the return.

- c. Enter CCC “4.”

Note: Do not use CCC “R” with CCC “4.”

- d. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, enter CCC “3” and continue processing.
- e. Enter CCC “W” if the Received Date is more than two years and nine months after the Return Due Date. Do Not send the return to Statute Control.

3.22.261.14.3
(11-10-2021)

◆ **Collection Secured** ◆

- (1) These returns are identified by the notations: "TC 59X" or "ICS."
 - a. **Do Not** enter CCC "G" on these returns.
 - b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules, etc.).
 - c. Enter CCC "W" if the Received Date is more than two years and nine months after the Return Due Date. Do Not send the return to Statute Control.

Note: If there is indication penalties require suppression, edit the right Computer Condition Code(s). See IRM 3.22.261.18.8, Computer Condition Codes (CCC) – Form 8288, for more information.

3.22.261.14.4
(01-01-2019)

◆ **Examination Prepared** ◆

- (1) These returns are identified by the notation "SFR" or "SUBSTITUTE RETURN" on Page 1.
 - a. Return must have a Received Date. If no Received Date is present, follow the normal procedures for editing the Received Date.
 - b. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, use No Reply procedures and enter CCC "3" and continue processing.
 - c. If Form 13133, Expedite Processing Cycle, is attached, enter the Computer Condition Code(s) checked on the form.

Note: CCC "R" should not be used with a CCC "4."

- d. Enter CCC "W" if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control.

3.22.261.14.5
(01-01-2019)

◆ **Examination Secured** ◆

- (1) These returns are identified by the notation: "Process as Original" on Page 1 of the return and a Form 13133, Expedite Processing Cycle, attached with the "Delinquent Return" box checked.
 - a. **Do not** edit CCC "G" on these returns.
 - b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules, etc.).
 - c. Enter the Computer Condition Codes checked on Form 13133.

Note: CCC "X" (Hold Credits on Module) is valid for Form 8288.

- d. Enter CCC "W" if the received date is more than two years nine months after the Return Due Date. **Do Not** send to Statute Control function.

Note: If there is indication penalties require suppression, edit the right CCC(s). See IRM 3.22.261.18.8, Computer Condition Codes (CCC) – Form 8288, for more information.

3.22.261.14.6
(01-01-2025)

◆ **Frivolous Arguments** ◆

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Returns Programs, and Exhibit 3.22.261-6, Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.

- (2) Review the return to decide whether it appears to be a frivolous return.

Frivolous Return Criteria

If	Then
<p>The return meets any of the conditions shown as a frivolous return. See Exhibit 3.22.261-6, Potential Frivolous Arguments for Examination Review.</p> <p>Exception: If the return shows Action Code “331” and has a Form 4227, Intra-SC Reject or Routing Slip, attached with the remarks, “Refer to Exam FRP for audit after processing,” continue to next procedure.</p>	<p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.</p>
<p>Examination has selected the return as frivolous, (e.g., shown by CCC “U” or an Action Code “331”) and a Form 4227, Intra-SC Reject or Routing Slip, with the remarks, “Refer to Exam FRP for audit after processing,” but sends the return for processing,</p>	<p>Continue processing the return using procedures in this IRM. However, do not circle or void the Action Code showing a frivolous return.</p>

- (3) Do not consider the following returns as frivolous, unless there is other evidence of a frivolous argument:

- Returns that have only zeros, blanks, or no entries.
- Returns showing “None,” “Not Liable,” etc.

3.22.261.14.7
(01-01-2020)

◆Criminal Investigation (CI) Referral◆

- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.
- (2) If CI has stamped the return, do not send for further CI action.

#

Caution: If there is no sign Code and Edit (C&E) made a copy and sent to CI Referral, then see below.

Refund Claim	Ogden and Kansas City
	<ol style="list-style-type: none"> 1. Make a copy of the return. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy. 3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI). 4. Edit an action trail "Copy to CI," or "CI Referral," or similar language in the lower left corner going vertically up the side of the return. 5. Continue processing the return.

#

- (4) Because of the repetitive nature of the ERS/Rejects function, ERS/Rejects Tax Examining Technicians often recognize income tax return data which is outside of the norm for data found on similar returns for each income tax return type. If ERS finds return characteristics not meeting Audit Code or Exam referral criteria it considers suspicious, CI is available to review the referral.
- (5) If a suspicious return is found, and there is no sign Code and Edit (C&E) made a copy and sent to CI Referral, do the following:
1. Make a copy of the first two pages of the tax return along with any page of the return appearing suspicious.
 2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.
 3. Route the copy as shown in the table below.

CI Referral Routing

Ogden	Kansas City
Mail Stop 9001, Criminal Investigation (CI)	Mail Stop S2 9000, Criminal Investigation (CI)

4. Edit an action trail "Copy to CI," or "CI Referral," or similar language in the lower left corner going vertically up the side of the return.
 5. Continue processing the return.
- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.

3.22.261.14.8
(01-01-2019)

♦ Examination (Exam) Funny Box ♦

- (1) The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has several programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

3.22.261.15
(01-01-2024)

"Amended" Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons

- (1) Transferees who file a Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, and later identify discrepancies in the original return they filed may decide to correct the document by filing a corrected/ amended return.
- (2) Enter a CCC "G" if the Form 8288 clearly shows it is:

- “**AMENDED**”
- “**SUPERSEDING**”
- “**DUPLICATE**”
- “**REPLACEMENT**”
- A positive statement the return is not the first one filed for the same tax period is attached.

(3) When entering CCC “**G**”, on Form 8288, enter only:

- Name Control (Line 1a)
- TIN (Line 1b)
- Tax period in YYYYMM (upper right, near OMB number)
- Received Date in YYYYMMDD (middle of Line 2)
- Computer Condition Code G (left margin of the last dotted line of Line 2)
- Entity Underprint Code if necessary

3.22.261.16
(01-01-2015)
**Definitions for Use in
Processing Form 8288
Error Register**

(1) The following definitions are for terms used in the FIRPTA Error Correction Program.

3.22.261.16.1
(01-01-2015)
Error Register

- (1) A listing of documents on which the transcribed data failed one or more of the consistency, math verification, or validity tests in the computer program.
- (2) The register is made up of Sections and Fields that are directly or indirectly related to the Data Sections and items transcribed and input to the computer.

3.22.261.16.2
(01-01-2015)
Loop Register

(1) An error or reject record that has had a correction record input but still contains an invalid or math error condition requiring correction.

3.22.261.16.3
(01-01-2015)
Section

- (1) A part or segment of a record containing data fields related to a specific schedule or part of the source document.
- (2) Each Section is identified by a two-digit numeric section number.

3.22.261.16.4
(01-01-2015)
Field

- (1) A specific item transcribed from a form, schedule, or other document.
- (2) Each Field may contain data, or be blank, and is identified by an Alpha/ Numeric Field Designator.
 1. **Fixed Field** – All spaces must be accounted for as there is no Field Breaker at the end of a Fixed Field.
 2. **Variable Field** – All spaces need not be accounted for. However, all variable fields must contain a field breaker.

3.22.261.16.5
(01-01-2015)
Field Breaker

- (1) A special symbol which means the end of a field.
- (2) It appears at the end of a field, even if no data is in the field.
- (3) A field that ends with a field breaker is known as a "Variable field."
- (4) In addition to indicating the end of a field, the field breaker can also mean if the amount of money in the field is positive (+) or negative (-). If it is not a money field, and a field breaker is required, a "+" is used.
- (5) If it is necessary to change a field breaker on the error register (both for Error Resolution System (ERS) and Rejects) then:
 - a. Enter a positive field breaker as a comma ","
 - b. Enter a negative field breaker as a pound sign "#"
 - c. These two entries convert to the usual "+" and "-" after they are transcribed.
- (6) Some fields (noted in the text) do not end with a field breaker. There is nothing to show the end of these particular fields. This type of field is known as a "Fixed field."
- (7) When data is entered into a fixed field on the error register, and the data does not completely occupy the allotted number of spaces for the fixed field, then the unused spaces must be accounted for by entering the number of unused spaces in a circle immediately (See Figure 3.22.261-4, Potential Frivolous Arguments for Examination Review) after the last character entered. This is most commonly required in the name control, but also occurs if the entry in a non-essential fixed field is deleted.

3.22.261.16.6
(01-01-2015)
Action Codes

- (1) Action Codes (AC) are used to show specific information is missing or the record needs to be rejected from processing. The AC must contain enough details to show if correspondence should be sent to the taxpayer or which specific in-house research or action is required.

Action Code Number	Action	Purpose	Location	May use more than one code
0	Accepts the taxpayer's figure	Use when the record is correct, disregard computer computation	To the left of Section 01	No
1	Taxpayer math error	To issue Taxpayer Notice Code (TPNC) to the taxpayer	To the left of Section 01 along with the TPNC number	No
2	Rejects use only	Used with Reject Designator D, R, or N	To the left of Section 01	No
3	To delete a record from the correction system	To reject a document that is unprocessable	To the left of Section 01	No

Action Code Number	Action	Purpose	Location	May use more than one code
4	To delete a section from the error register	Whenever a section is not needed	To the left of the section being deleted	Yes with AC
5	To add a section to the error register	When data is present for a section but has not been entered	To the left of the section being added	Yes with AC
6	To correct data fields with a section	When data is missing or incorrect in a field	To the left of the section being corrected	Yes with AC
7	To clear the error register	Whenever there is a validity check and no correction is necessary	To the left of Section 01	No
9	Rejects use only	To put a loop register into Re-reject (RAW) Status.	To the left of Section 01 on a reject loop	No

3.22.261.16.6.1
(01-01-2015)
Action Code “0”

- (1) Action Code “0” accepts the taxpayers or examiners figures.
- (2) Enter to the left of Section “01” when the record is correct and the computer computation should be disregarded.
- (3) Never use **Action Code “0”** unless the error register already contains the correct tax data.
- (4) When Action Code “0” is used, no other Action Code is valid.

3.22.261.16.6.2
(01-01-2015)
Action Code “1”

- (1) Action Code “1” -- Taxpayer math error above tolerance.
- (2) Action Code “1” is entered to the left of Section 01 with a taxpayer notice code to show the taxpayer has made a math error.
 - a. Enter Action Code “1” when the data in a record has been transcribed correctly, but the taxpayer made an error on the return and the computer’s tax computation should be accepted by the Master File.
 - b. All taxpayer entries have been transcribed correctly but the total tax is in error.
- (3) Action Code “1” must be followed by a TPNC that is valid for the type of return and correctly advises the taxpayer of the reason for the error. Use a two-digit numeric code when a math error is present which affects the tax liability or settlement amounts. Enter this code to the right of AC “1”, preceded by a hyphen (e.g., 1 - 01).

Note: The maximum number of TPNCs that can be entered are two. For example: 01, 02.

3.22.261.16.6.3
(01-01-2015)
Action Code “2”

- (1) Enter to the left of Section “01.”
- (2) **Action Code “2”** is used only in the Rejects unit.
- (3) **Action Code “2”** must be used with reject designator:
 - **D** -- Delete (void) record
 - **N** -- Re-number
 - **R** -- Re-input (with Form 3893, Re-Entry Document Control)
- (4) “D” and “R” can be used on Rejects Loop Register.

3.22.261.16.6.4
(01-01-2015)
Action Code “3”

- (1) Enter to the left of Section “01.”
 - (2) **Action Code “3”** is used only in SCRS, not rejects.
 - (3) Use **Action Code “3”** to reject a document that is unprocessable or Non-ADP.
- Note:** Do not use any other Action Code when using **Action Code “3.”**
- (4) Use of this code will send the entire record to Rejects.

3.22.261.16.6.5
(01-01-2015)
Action Code “4”

- (1) Enter to the left of the **section** that needs to be deleted.
 - (2) Use **Action Code “4”** to delete any section of a record when the section is not required.
- Exception:** DO NOT USE **Action Code “4”** in Section “01” of a record.
- (3) **Do not use Action Code “4” to delete any section with an asterisk appearing before the section number.**
 - (4) **Action Codes “4”, “5”, and “6”** may be used on the same Error Register, but only in different sections.
 - (5) If an entity section appears on the Error Register but contains no significant data it is not necessary to delete the section, because the section will be automatically deleted when the record posts.

3.22.261.16.6.6
(01-01-2015)
Action Code “5”

- (1) Enter to the left of a section that needs to be added.
 - (2) **Action Code “5”** is used to:
 - Add a missing section to the record.
 - To add a missing section that must be present, but which has not printed on the Error Register.
- Exception:** DO NOT USE **Action Code “5”** in Section “01” of a record.
- (3) When adding a section,
 - a. Enter only the fields which have significant data.
 - b. Enter the Alpha Field Designation and the proper field breakers for each field entered (e.g., “5 06A1000,” Action Code “5,” Section 06, field A, positive amount 1000).

- (4) **Action Codes “4”, “5”, and “6”** may be used on the same Error Register, but only in different sections.
- 3.22.261.16.6.7
(01-01-2015)
Action Code “6”
- (1) Enter to the left of any sections containing fields which need to be corrected.
- (2) **Action Code “6”** is used to correct a field in error within a section of the Error Register.
- Note:** Correct as many fields as necessary within every section on one correction attempt.
- (3) **Action Codes “4”, “5”, and “6”** may be used on the same Error Register, but only in different sections.
- (4) When this code is used, at least one field within the section where it is entered must be changed.
- a. Line through the data following a field designator.
- b. Enter the corrected data above the lined-through data.
- c. When blanking a field in a section with fixed length fields, always encircle the number of positions (characters) prescribed for the field.
- (5) If any transcription entry is in error, illegible, entered on the wrong line, or entered on an attachment:
- a. Enter information on the return itself, and
- b. Enter the proper information in the correct field on the Error Register.
- 3.22.261.16.6.8
(01-01-2015)
Action Code “7”
- (1) Enter to the left of Section “01.”
- (2) **Action Code “7”** is used to show data on the error register is correct and no action is necessary.
- (3) Use Action Code “7” to clear an error record that is on the register for a one-time only validity condition.
- Note:** Action Code “7” must not be used unless all other information on the register is correct.
- (4) Action Code “7” will not clear a math error condition.
- (5) When Action Code “7” is used, no other Action Code is valid.
- 3.22.261.16.6.9
(01-01-2015)
Action Code “9”
- (1) Enter to the left of **Section “01”** on a reject loop register.
- (2) Action Code “9” is used on loop reject registers to put the document into re-reject (RAW) status.
- Note:** The reason for this action is that if a return requires correspondence to the taxpayer or needs to be sent to a different area (such as Statutes, renumbering, or Entity), it must be in RAW status (or the record will continue to loop). It is not necessary to use Action Code “9” to re-input or void a record, which can be done on a loop register.

- 3.22.261.16.7
(01-01-2015)
Validity Errors
- (1) Three general types of errors that will cause a record to print on the Error Register are:
 - Field Validity Errors,
 - Section Validity Errors, and
 - Math/Consistency Errors.
- 3.22.261.16.7.1
(01-01-2015)
Field Validity Errors
- (1) These errors result when required data is missing, or when incorrect data is present.
 - (2) These errors are identified by an asterisk (*) printed before the invalid field.
 - (3) An asterisk may also be printed before a field for verification purposes.
 - (4) Correction procedures:
 - a. Compare the return entry with the Error Register field.
 - b. Enter **Action Code “6”**.
 - c. Line out the incorrect field.
 - d. Enter the correct data immediately above the lined-out data.
 - e. Do not line through the Field Breaker, unless you are changing it.
- 3.22.261.16.7.2
(01-01-2015)
Section Validity Errors
- (1) These errors include:
 - Missing data
 - Extraneous data
 - ISRP errors
 - Terminus errors
- 3.22.261.16.7.2.1
(01-01-2015)
Missing Section Errors
- (1) Caused by the absence of data for required sections.
 - (2) These errors are identified by an asterisk (*) to the left of the section number.
- 3.22.261.16.7.2.2
(01-01-2015)
Extraneous Section Errors
- (1) Caused by the transcription of an unnecessary section.
 - (2) These errors are identified by one pound sign (#) preceding the section number.
- 3.22.261.16.7.2.3
(01-01-2015)
ISRP Errors
- (1) Caused when too many characters have been entered for a field.
 - (2) Extra characters are dropped when the data is converted to Error Register format.
 - (3) These errors are printed to the left of the Section Number and are shown on the Error Register as described in (4), (5), (6) and (7) below:
 - (4) “#1”: Split screen transmission.
 - The Key Verifier tried to change Check Digit
 - The Key Verifier changed four or more digits of TIN
 - The Original Entry operator entered required Section as “missing.”
 - (5) “#3”: Invalid Section ending point.

- (6) “#4”: Invalid field length.
 - (7) “#5”: Questionable section. A section was entered twice or entered out of sequence by ISRP.
- 3.22.261.16.7.2.4
(01-01-2015)
Terminus Errors
- (1) Caused when a non-numeric character is entered in a numeric field or when the format of a section is incorrect.
 - (2) These errors are identified by two asterisks (**) printed to the left of the section number.
- 3.22.261.16.7.2.5
(01-01-2015)
Correcting Section Validity Errors
- (1) Compare the section(s) entry with the Error Register fields.
 - (2) Line out each incorrect field and enter the correct data immediately above the lined-out data.
 - (3) Enter **Action Code “6.”**
 - (4) If no error is found, use **Action Code “7”** to clear the Error Register.
 - (5) For Terminus Errors, if a return entry is truly larger than the maximum size field that is acceptable for computer processing,
 - a. Reject the return record **with Action Code “3.”**
 - b. Attach **Form 4227**, Intra-SC Reject or Routing Slip, with an explanation.
- 3.22.261.16.7.3
(01-01-2023)
Math/Consistency Errors
- (1) These errors are caused when the computer computation differs from the taxpayer’s computation or the transcribed amount.
 - (2) Math Errors occur when:
 - There is a transcription error
 - The taxpayer reports more entries than can be transcribed
 - The taxpayer makes a mistake in a calculation
 - (3) When a Math Error occurs,
 - The computed amount in question will underprint with the computer’s calculation.
 - The tax verified field is Field 02M.
 - (4) Use the “tax verified” field to bypass the math check on a loop. Use Action Code “0” on Loop.
 - (5) If the transcription is correct, use **Action Code “6”** to enter the computer’s calculation in the “tax verified” field.
 - (6) If the computer cannot compute the amount correctly (because there are more taxpayer entries than can be transcribed),
 - a. Verify the taxpayer’s computation, and
 - b. Enter **Action Code “6”** to enter the verified total into the “tax verified” Field 02M.

- (7) To correct math/consistency errors:
- Compare the transcribed amount listed above the underprinted figure on the Register to the Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, to ensure the information was transcribed accurately.
 - If the transcription is correct, and the error is within tolerance, bring up the underprinted amount into the **tax verified** field. Use Action Code “0” on Loop.
 - If the transcription is correct, and the error is not within tolerance, use “**Action Code 6**” to enter the correct amount in the “tax verified” field.
 - Always leave a working trail to ensure any correction made on the Error Register is also made to the return itself.

3.22.261.16.8
(01-01-2018)
Error Correction

- Error Register fields are identified by a letter designation in the left most position of the field. See IRM 3.22.261.20, Section 01- Form 8288, and IRM 3.22.261.21, Section 02 - Form 8288.
- On the Error Register, an asterisk “*” designates an invalid field.
- However, any field may be corrected even if not designated invalid.
- When making corrections to the Error Register, the correction must also be made to the corresponding area on the return.
- When an invalid or math error condition is present, determine whether correction of the transcription errors resolve the situation.

3.22.261.16.9
(01-01-2015)
**Correcting Invalid
Correction Attempts**

- An invalid correction attempt error is caused by:
 - An incorrect entry on the Error Register
 - A ISRP error when transcribing data from the Error Register.
- A complete description of invalid attempts may be found in IRM 3.12.38, BMF General Instruction.
- When an invalid correction attempt is detected, “AA” is printed to the right of the Batch Number on the Document Identification Line of the Loop Error Register.
- If the cause of the invalid correction attempt can be determined, correct the Loop Register as if no attempt had been made to correct it.

Note: It may be necessary to examine the correction made on the prior Error Register.

- If the cause of the invalid correction attempt cannot be determined, enter **Action Code “7.”**

Note: Not every condition that causes the “AA” to appear on the error register will appear in the error register.

3.22.261.17
(01-03-2022)
◆ Received Date◆

- The date a document is received in the Campus or IRS Office is the date stamped as the “IRS Received Date.”

- (2) All Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, returns require an IRS Received Date. **Use the chart below to perfect the received date.**

If	Then	
	The return is considered timely.	# # #
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.	
due date and the postmark or shipment date is on or before the legal or extended due date.	<p>Edit the Received Date to agree with the postmark date or shipment date.</p> <p>Note: The postmark or shipment date includes returns delivered by:</p> <ul style="list-style-type: none"> • U.S. Postal Service, • Private Delivery Services, e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), “designated” by the IRS. See IRM 3.10.72, Receiving, Extracting, and Sorting, for a list of designated private delivery services, or • Returns with a Foreign Postmark. <p>Note: For certified mail only- If a postmark is not present, look for a “USPS.com Track & Confirm” record attached to the return (should be in front of the envelope). Use the “Acceptance” date on the record to determine timeliness and follow normal editing procedures. If the “USPS.com Track & Confirm” record is not attached, take no action.</p>	# # # # # # # #

- (3) The IRS Received Date may or may not be stamped on the face of the return.

- (4) A valid Received Date Stamp consists of the following:

- The word “Received”
- Month (alpha or numeric)
- Day (for example **1** or **01**)
- Year - four digits
- “Area Office,” “Campus,” “Field Office,” “Taxpayer Assistance (TAC)” Site plus the “City” location or a functional area within one of these sites

(e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.)

Exception: Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management (AM), or Submission Processing (SP)), circle out the invalid received date and edit the correct received date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a received date by that office is not the **IRS Received Date**.

- (5) If the IRS Received Date stamp is not present or the date is illegible or invalid, edit the IRS Received Date in MMDDYY format according to the following priority:
1. The earliest legible Postmark Date (U.S. Postal Service, foreign postmark or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service Postmark (USPS) or foreign postmark date are as follows:

If	Then
An envelope is not attached	Use the postmark date stamped on the face of the return.
A document was returned for insufficient postage	Use the postmark date that coincides with the correct delivery of the return.
The postmark is missing and the envelope is certified	Look for the "USPS.com Track & Confirm" record attached to the return (should be in front of the envelope). Use the "acceptance" date on the record to determine timeliness and follow normal editing procedures. If the USPS.com Track & Confirm record is not attached, take no action.
An envelope has a USPS and private metered postmark	Always use the USPS postmark.
An envelope has a foreign and private metered postmark	Always use the foreign postmark.
An envelope has two private metered postmarks	Use the latest private metered postmark.
An envelope has only one private metered postmark	Use the private metered postmark.

2. Service Center Automated Mail Processing System (SCAMPS) digit date.

3. Revenue officer's signature date.
4. Signature date (only if within current year).
5. Julian control date minus 10 days.
6. Current date minus 10 days.

(6) Edit the Received Date as follows:

If	Then
A timely IRS Received Date is the only received date stamped on the return,	Do not edit.
Two or more dates stamped on the return.	<ol style="list-style-type: none"> 1. Use the earliest IRS Received Date stamped on the return. 2. Circle out all other dates. <p>Note: Treat Received Dates circled out by another function as if they are not present.</p>
A Federal return is addressed to the IRS but delivered to a State agency,	Use the Postmark Date as the IRS Received date.
A Federal return is addressed to a State agency,	Use the IRS Received Date stamp as the IRS Received Date.
The only Received Date on the return is a TAS Received Date,	Edit the IRS Received Date according to instructions.

Reminder: Check any envelope attached to the return for remittance. If found, hand carry remittance to manager.

- (7) If a return is faxed to another area of the IRS and then sent to Submission for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

Caution: Do not use the EEFax Date as the IRS Received Date.

3.22.261.18
(01-01-2024)

Correcting Common Fields - Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons

- (1) Use the following instructions when entering the described fields in subsequent sections.
- (2) It is *very important* the Service Center Replacement System (SCRS) and Rejects tax examiners never remove Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, (Copy A) from the Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons. **However**, if **Form 8288-A Copy B** is still attached to Form 8288, and it has not been stamped by the FIRPTA unit, then:
 1. **Photocopy Form 8288**
 2. **Detach Form 8288-A Copy B**, and

3. **Forward these two (or more) items to the OSPC Code and Edit FIRPTA unit.**

Note: This action is required so the FIRPTA unit can transcribe the Form 8288-A information to the International Web Applications (INTLWebApps) Database for use in credit verifications.

3.22.261.18.1
(01-01-2023)
Dates

(1) When correcting dates or tax periods use the following formats:

- **YYYYMMDD** for Received Date.
- **YYYYMM** for Tax Periods.

(2) The month value edited must be in the range 01-12.

(3) The day value edited must be in the range 01-31.

(4) **Always edit the tax period.**

Example: 202412, 202501, 202609, etc.

Note: Transcription under this program is permitted ONLY for those **Form 8288**, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, returns containing a “**Date Of Transfer (Line 3)**” of December 13, 2005, and subsequent.

See IRM 3.22.261.21.2, Field 02B - Date of Transfer (DOT), Line 3.

3.22.261.18.2
(01-01-2015)
Names

(1) Name fields permit the entry of up to 40 characters.

(2) Valid characters are alpha (a-z) and numeric (0-9).

3.22.261.18.3
(01-01-2015)
Taxpayer Identifying Numbers (TIN)

(1) Entries in this field may be one of the following:

- **Employer Identification Number (EIN)** (entered in NN-NNNNNNNN format).
- **Social Security Number (SSN)** (entered in NNN-NN-NNNN format).
- **Individual Taxpayer Identification Number (ITIN)** (entered in 9NN-NN-NNNN format with 4th and 5th digit ranges from 70-88, 90-92, and 94-98).
- **IRS Number (IRSN)** (entered in 9NN-NN-NNNN* format with valid 4th and 5th digit ranges of 02, 04, 05, 06, 07, 08, 09, 10, 17, 18, 19, 28, 29, 37, 38, 39, 49, and 89; e.g., 9NN-05-NNNN* (PSPC) 9NN-04-NNNN* (OSPC) format).

Note: When the TIN is a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) number, one must place a “(V = a valid SSN or ITIN)” or “(W = an invalid SSN or Internal Revenue Service Number (IRSN))” at the end of the SSN/ITIN/IRSN number (e.g., 9NN-7N-NNNN **V**, NNN-NN-NNNN **V**, 9NN-05-NNNN **W**).

Reminder: If there is a TC 000 edited (orange ink) next to the TIN with a “V” or “W” do not route to Entity, because it has already been established on BMF. However, if the TC 000 is not present on the return, ROUTE to ENTITY.

(2) The valid characters are numeric 0-9.

- (3) **Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, Only:** When the TIN entered is an **SSN, IRSN or an ITIN**, a TIN Type indicator of “0” must be entered immediately to the right of the TIN. If the TIN entered is an **EIN**, the TIN Type field is to be left “blank.”
- (4) If more than one TIN is entered in a field:
- Enter or perfect the first TIN entered
 - Circle out the second or subsequent TIN(s)
- Note:** If both an SSN/ITIN and EIN are present, use the SSN/ITIN and the individual’s entity name associated with the SSN/ITIN for transcription, unless the entity name is a business name, then use the EIN. Depending on the TIN you select, circle out the other TIN, **and adjust the TIN TYPE indicator as necessary.**
- (5) If the filer does not provide a TIN on Line 1b, correspond using IDRS Letter 3104C. However, first:
- Research the return and its attachments
 - Research the name using local procedures
- (6) Be sure to enter the correct TIN Type indicator “0” after each SSN, ITIN, or IRSN number.

3.22.261.18.4
(01-01-2015)
Street Address

- (1) These instructions apply to the following fields:
- Field 01J (must always be present)
 - Field 01I, Foreign Address.
 - Field 02A, Property description (must always be present - but will not always be a street address)
- Example:** The property description might be written as, “2311 Rosebud Way” or say, “timeshare week 6, unit 231” or say, “parcel 231, Lot 231 in Rose County, ledger # 1132, page 645,” or “Butternut Mall at 11th and 65th Ave.”
- (2) This is a 35-position field which must be present.
- Note:** When a foreign address is present, there is another 35-position field used to capture the entire address.
- (3) Valid characters are alpha (a-z) and numeric (0-9).
- (4) If both a P.O. Box and a Street Address are shown on the return, enter the street address into the error register field.
- Caution:** The Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, instructs the taxpayer **not** to enter a P.O. Box on the address line.
- (5) Both domestic (U.S.) and foreign addresses should include:
- The street number.
 - The street name.
 - Any proper room or suite designation (i.e., “Suite 2000”).

- The City, State, and Zip Code (for domestic and U.S. possession addresses).
- In general, a foreign address consists of the following: **Line 1** (Foreign Address) - Address or P.O. Box number; **Line 2** (Street Address) - City or town name, other principal subdivision (i.e., province, state, county etc.) and postal code if present; **Line 3** (City) - Foreign country (expanded from foreign country code).

(6) If necessary, abbreviate the street address.

3.22.261.18.5
(06-12-2023)
City

(1) This is a 22-position field for which an entry must be present. Valid characters are, alpha (a-z), **and/or foreign country code**.

Note: Numbers are not valid, only alpha characters.

(2) Research the ZIP Code directory to determine the city and/or state if the address is a U.S. address, and the ZIP Code is present.

(3) If the city and/or state cannot be determined from the ZIP Code or other available information (i.e., envelope, if attached or telephone contact, if a number is provided) enter the filer's address to the address line.

Reminder: When calling the taxpayer or authorized representative, and before disclosing any tax information, follow IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication. Before leaving any messages on a taxpayer's answering machine, review IRM 10.5.1.6.7.2, Answering Machine or Voicemail and IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

(4) If the city listed is a major (U.S.) city, enter the Major City Code (MCC) in place of the city and state information.

Reminder: The MCC must be followed by the ZIP Code.

(5) Major City codes are not available for foreign cities, except "XJ" for San Juan, PR.

(6) The foreign city will also be entered in the city field, followed by the province code, and foreign country code. Use the foreign country code. See Document 7475 (State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries).

Note: There is no separate field for the foreign country code in this program.

- (7) If the address is a *foreign address* which includes a **Province designation**,
- Circle out the name of the province on the State/Province line.
 - Enter the province abbreviation. See Figure 3.22.261-1, Canadian Province Codes.
 - A two-position alpha code must be present for Canadian addresses.

Province	Abbreviation	Postal Codes Begin With
Alberta	AB	T

Province	Abbreviation	Postal Codes Begin With
British Columbia	BC	V
Manitoba	MB	R
New Brunswick	NB	E
Newfoundland	NF	A
Northwest Territories	NT	X
Nova Scotia	NS	B
Nunavut	NU	X
Ontario	ON	K, L, M, N, P
Prince Edward Island	PE	C
Quebec	QC	G, H, J
Saskatchewan	SK	S
Yukon Territory	YT	Y

Figure 3.22.261-1 Canadian Province Codes

3.22.261.18.6
(01-01-2026)
State

- (1) State fields are two-position fields for which **entries must be present** for all U.S. and U.S. territories addresses.
- (2) Valid characters are alpha (a-z).
- (3) When the address is a non-possession foreign country, enter a period followed by a space into the State Code field.

If there is no state code because the address is a foreign address, enter a period (.) in Field 01-L

①

6 01 ... Giza 43210 Egypt + *L +...

01-S TPNC	Form 8288 (Rev. January 2026) Department of the Treasury Internal Revenue Service	U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons 01-B Go to www.irs.gov/Form8288 for instructions and the latest information.	OMB No. 1545-0902 01-A
If this is an amended return, check here <input type="checkbox"/>			
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			
1a Name of buyer or other party responsible for withholding. See instructions. <div style="border: 1px solid black; padding: 2px; display: inline-block;"> Mr. Oak Ash </div>		b U.S. taxpayer identification number (TIN) <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 00-0202020 </div>	
c Street address. Do not use a P.O. box. <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 30 Cedar Path </div>		d Apt. or suite no.	
e City or town <div style="border: 1px solid black; padding: 2px; display: inline-block;"> Tamarisk </div>	f State or province <div style="border: 1px solid black; padding: 2px; display: inline-block;"> Giza </div>	g Country <div style="border: 1px solid black; padding: 2px; display: inline-block;"> Egypt </div>	h ZIP or foreign postal code <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 43210 </div>
2 Description and location of the U.S. real property interest acquired, transferred, or distributed; or description of transferred partnership interest. See instructions. <div style="border: 1px solid black; padding: 2px; display: inline-block;"> Empty Lot – 5864, Herring Falls Tamarisk, Giza, 43210 Egypt </div>			

Figure 3.22.261-2 Correcting Field 01-L with Period Blank

3.22.261.18.7
(01-01-2015)
ZIP Code

- (1) These are 12-position fields for which entries must be present for U.S. addresses.
- (2) The valid characters are alpha (a-z) and numeric (0-9).
- (3) The U.S. ZIP Code must contain at least five and may contain up to twelve characters.
- (4) If the address is a U.S. address and the ZIP Code is missing or incomplete,
 - a. Look through any attachments first, then
 - b. Research the ZIP Code Directory, and
 - c. Enter the correct ZIP Code.
- (5) If the address is a foreign address, enter the foreign Postal (ZIP) Code.
- (6) U.S. and Australian addresses must include numeric Postal Codes.

Reminder: The Australian Postal Codes must be entered after the street address in the street address field.

- (7) Whenever there is a period in the first position of the state code field (foreign address), no Zip Code can appear in the zip code field, or the field will be invalid.
- (8) Zip Codes for U.S. territories are considered U.S. Zip Codes and must appear in the Zip Code field.

State Territory	Postal Codes
New South Wales and A.C.T.	2000–2999
Victoria	3000–3999
Queensland	4000–4999
South Australia	5000–5799
Western Australia	6000–6799
Tasmania	7000–7499
Northern Territory	0800–0899

Figure 3.22.261-3 Australian Postal Codes

3.22.261.18.8
(01-01-2024)
**Computer Condition
Codes (CCC) – Form
8288**

- (1) Up to ten Computer Condition Codes (CCC) may be entered.
- (2) An entry may or may not be present in the CCC field.
- (3) Only the following characters are valid: **D, G, O, R, U, W, X, 3, 4, or 7.**
- (4) See IRM 3.22.261.20.14, Field 01R - Computer Condition Code, for descriptions.

3.22.261.18.9
(01-01-2015)
Amounts

- (1) These are 12-position fields for which entries may or may not be present, depending on the requirements of the particular field.
- (2) Valid characters are numeric (0-9) or blank.
- (3) **Entries are entered in dollars and cents.**

3.22.261.19
(01-01-2015)
**Processing Form 8288 -
Error Register**

- (1) The following subsections are used in correcting the Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, error register.

3.22.261.19.1
(01-01-2024)
General Information

- (1) Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, is a two-page tax return used to show tax withheld from certain transactions and said amounts paid to the IRS.
- (2) Form 8288 is also considered a transmittal form for Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, and Form 8288-C, Statement of Withholding Under Section 1446(f)(4) (for Withholding on Dispositions by Foreign Persons of Partnerships Interests).

(3) There are no:

- Audit Codes
- Edit Sheet
- Attached schedules or forms

Exception: Form 8288-A, Form 8288-C, and at times a Withholding Certificate.

- Extension Form

(4) There are only two sections which make up the record for the Form 8288 error register, which is processed in the SCRS and Rejects areas.

Note: There is no electronic filing for this form.

(5) Prior to tax period 200512 (Date of Transfer 12/13/2005), Form 8288 was processed to the NMF.

(6) The valid DLN will begin with “**98140 in PSPC, 60140 in OSPC, 17641 in CSPC - NMF, and 09641 in KCSPC - NMF.**”

- The File Location Code must be “**60 or 98**” regardless of the address.

Note: Do not renumber to “66 or 78” if a U.S. possession or to “28 or 29” if the address is in the U.S.

- The Tax Class is “**1**,”
- The Doc Code is “**40**.”
- The Blocking Series is “**000–999**.”

(7) The MFT is “**17**.”

(8) The Program Code is “**11330**.”

(9) The tax period can show months 01-12.

(10) All money amounts are in dollars and cents.

3.22.261.20
(01-01-2026)

Section 01 - Form 8288

(1) Section 1 alpha field designators, maximum field lengths, titles and return locations are as follows for Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons:

Field Reference	Field Length	Field Title	Field Location on Form 8288 Return
01A	11	Remittance Amount	Top right side corner of Form 8288
01B	6	Tax Period	Right of Form Title
01C	40	Name	Line 1a
01D	4	Name Control	Line 1a
01E	9	Taxpayer Identifying Number	Line 1b
01F	1	TIN TYPE	Line 1b

Field Reference	Field Length	Field Title	Field Location on Form 8288 Return
01G	1	Part Number	Left outside margin of Part Number box
01H	35	In Care of Name Line	Line 1c
01I	35	Foreign Address	Line 1c
01J	35	Address	Line 1c
01K	22	City	Line 1e
01L	2	State	Line 1f
01M	12	Zip Code	Line 1h
01N	10	Taxpayer Telephone Number	Line 1i
01O	8	Correspondence Received Date	Right outside margin at end of Line 1d
01P	8	IRS Received Date	In the middle of Line 2
01Q	<i>RESERVED</i>	<i>RESERVED</i>	<i>RESERVED</i>
01R	1	Computer Condition Code	Left outside margin of Line 2, last row
01S	6	Taxpayer Notice Code	Upper left corner margin
01T	1	Entity Underprint	
01U	9	Preparer PTIN	Bottom right corner
01V	9	Preparer EIN	Bottom right corner
01W	10	Preparer Phone Number	Bottom right corner

3.22.261.20.1
(01-01-2023)

Field 01A - Remittance Amount

- (1) This is an 11-position field, which may or may not be present.
- (2) The valid characters are numeric 0-9, or blank.
- (3) It is entered in the top right corner of Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, and will have a “green rocker” below the amount.
- (4) It is entered in dollars and cents, and must be positive.
- (5) The field shows the amount of remittance paid with Form 8288.
- (6) This field cannot be corrected with an **Action code “6”**. If there is an error, SCRS will reject the return and Rejects will re-input the return indicating the correct amount of remittance on the Form 3893, Re-Entry Document Control, (in the “credit box”).

- (7) This field is invalid when there is no amount of total tax in Field 02I or when Field 02I underprints zero. Entering the tax into Field 02I or correcting the record (such as entering the correct amount into Field 02H) to eliminate the zero 02I underprint will clear the invalid condition in Field 01A.

3.22.261.20.2
(01-01-2023)

Field 01B - Tax Period

- (1) This is a six-position field which must be present.
- (2) Valid characters are numeric (0-9).
- (3) It is found in the upper, right corner of the return, to the right of the return title.

Note: The source of the tax period is the YYYYMM of the "Date of Transfer" (DOT), located on Line 3 of either Part I or II.

- (4) It is entered in YYYYMM format.
- (5) The earliest valid tax period for Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, is 200512.

Caution: When processing Form 8288 deposits the "Date of Transfer" is used to determine the tax period, as well as distinguish a NMF Form 8288 from a BMF 8288. Review Form 8288 for a possible withholding certificate. When a withholding certificate is attached, the Date of Withholding Certificate should be present on Line 4 of Form 8288. This Date of Withholding Certificate will be used to calculate the due date of the return by the computer. **DO NOT DETACH ANY ATTACHMENTS FROM FORM 8288.**

- (6) The tax period is determined from the Date of Transfer (DOT), (Line 3 of Form 8288). The month and year of the DOT will be the month and year of the tax period.

Note: If the DOT is 07/07/2024, then the tax period will be **202407**. The IRS received date can be the same month and year as the tax period, but not prior to it.

- (7) ERS will reject the return if the tax period is earlier than 200512. These returns should be transshipped to the KCSPC Accounting Branch NMF for processing. See IRM 3.22.261.11, Pre-Master File Processing of Form 8288.

Note: Although 200512 is a valid tax period, the DOT must be 12-13-2005 or later. If the DOT is prior to 12-13-2005, the computer will not accept the return. ERS will reject the return and notate the Form 4227, Intra-SC Reject or Routing Slip, "Date of Transfer is prior to 12-13-2005."

- (8) Form 8288 is due to the IRS 20 days after the date of transfer (DOT), or 20 days from the Date of Withholding Certificate (if applicable).
- (9) Form 8288 is an ad-hoc return. This means each return is filed to reflect a particular transaction and not as a general summary of a year's income, etc. Because of this there is no filing requirement (on INOLE) and is never considered (or coded) as a final return.
- (10) If the tax period is later than the current date, compare the tax period to the DOT to be sure it is correct. If it is correct, ERS will reject the return (**Action Code "3"**) and Rejects will hold it until the first day after the month of the tax period, when it will be worked.

- (11) Because each Form 8288 reflects only one specific transaction, it is possible more than one return could be filed by the same taxpayer for the same tax period. This is not a concern for ERS or Rejects, as it will be handled by other areas.

3.22.261.20.3
(01-01-2023)
**Field 01C - Name, Line
1a**

- (1) This is a 40-position field which must be present.
- (2) Valid characters are alpha (a-z), and numeric (0-9).
- (3) It is located on Line 1a.
- (4) Code and Edit will have underlined the Name Control.
- (5) This name can be a person, corporation, trust, estate, partnership, Escrow Company, Title company, etc.
- (6) If the name is missing or illegible, research IDRS using Command Codes INOLE and ENMOD.
- (7) If the name and TIN are both illegible, reject the return with Action Code “3” and send to Entity.
- (8) Use **Action Code “6”** to correct any errors.

3.22.261.20.4
(01-01-2023)
**Field 01D - Name
Control, Line 1a**

- (1) This is a four-position field which must be present.
- (2) Valid characters are alpha (a-z), and numeric (0-9).
Note: Delete any character from the name control that is not alpha or numeric, such as a hyphen (-) or slash (/).
- (3) It is derived from the name on Line 1a.
- (4) Field 01D is a fixed field (there is no field breaker). If it is necessary to enter or correct this field and the name control has less than 4 alpha or numeric characters, it will be necessary to enter the number of unused spaces in a circle immediately after the entry.

<p>If the correct Name Control is “Fir” –</p> <p style="text-align: center;">FIR ①</p> <p>6 01 ... DTOR E ...</p> <p style="text-align: center;">FIR</p> <p>If the correct Name Control is “Ti” –</p> <p style="text-align: center;">TI ②</p> <p>6 01 ... DTOR E ...</p> <p style="text-align: center;">TI</p>	
--	--

Figure 3.22.261-4 Correcting Name Control Field 01D

(5) If underprinted with a different Name Control (**not “XXXX”**):

- a. First be certain the TIN TYPE indicator (Field 01F) field is entered correctly. If the Taxpayer Identification Number (TIN) is a Social Security Number (SSN), IRS Number (IRSN) or an ITIN then the TIN TYPE indicator must be “0,” otherwise it must be “blank.”
- b. Verify the name control was transcribed correctly.
- c. If transcribed incorrectly, enter the correct name control and enter the Entity Underprint Code (EUC) “1” into Field 01T, if the correct name control differs from the underprint.

Note: Use **Action Code “6.”**

- d. If transcribed correctly, research using IDRS Command Codes NAMEI and/or NAMES for an SSN/ITIN, or NAMEB and/or NAMEE for an EIN.

Note: If unable to locate the correct name, reject record using Action Code “3.” ERS will send the case to Entity.

(6) If the name control underprints with “XXXX,” then:

- a. Be sure the TIN (Field 01E) and TIN TYPE Indicator (Field 01F) are both entered correctly on the register.

Example: If the TIN is an EIN but 01F has a “0,” the computer will treat the TIN as an SSN and will underprint the name control or cause an unpostable condition.

- b. If correctly transcribed, first research using IDRS Command Codes NAMEI and/or NAMES for an SSN/ITIN, and NAMEB and/or NAMEE for an EIN.

Note: If the EIN is written in orange ink (assigned by Entity) and entered correctly on the register and the TIN TYPE indicator is “blank,” then enter a “1” into Field 01T.

- c. If a good TIN is found, enter it into Field 01E, issue IDRS Letter 3875C (Missing or Incorrect EIN on Return) and be sure Field 01F is correct. Then enter a “1” into Field 01T (EUC).

Exception: If less than three digits of the EIN are incorrect, or if the EIN is transposed, different or missing.

- d. Do not send Letter 3875C when:

- Three or less digits of the TIN are transposed, different, missing or
- INOLES shows the account has been **merged to** (MT) or **merged from** (MF). If the MT TIN does not match the entity on the return, SSPND with Action Code “320” to Entity.

- e. If a good TIN is not found, SCRS will reject the return and send it to Entity for assignment of an EIN.

- (7) For complete information on individual name controls, refer to Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers.

- (8) For complete information on business entities (corporation, trust, estate, etc.), refer to Document 7071A, BMF Name Control Job Aid.

3.22.261.20.5

(01-01-2023)

**Field 01E - Taxpayer
Identifying Number
(TIN), Line 1b**

- (1) This is a nine position field which must be present.

- (2) The TIN is found on Line 1b.

- (3) The valid characters are numeric (0-9).

- (4) The TIN can be any of the following: See IRM 3.22.261.18.3, Taxpayer Identifying Numbers (TIN).

- EINs (entered in NN-NNNNNNN format), or
- SSNs (entered in NNN-NN-NNNN format), or
- ITINs (the middle digits of an ITIN number range from 70-88, 90-92, and 94-99).
- IRSNs (entered in 9NN-04-NNNN* if OSPC format). See IRM 3.22.261.18.3, Taxpayer Identifying Numbers (TIN).

Note: For an IRSN, valid TIN in 4th and 5th positions need to include “01,” “03,” “11,” “16,” “40.”

Note: Canadian Social Insurance Numbers are also nine digits but are in an NNN-NNN-NNN format, and are not valid for use on a U.S. tax return.

- (5) If the TIN on the return is other than nine digits, missing, invalid or undetermined, check any attachments to the return for a valid TIN. If none is found, research IDRS using Command Codes NAMEI, NAMES, NAMEB, and NAMEE.

Note: If the assigned IRSN number was assigned by another campus other than Ogden, delete the IRSN number, and have a new IRSN number assigned by Ogden (9NN-04-NNNN).

- (6) If a valid TIN is found, cross out the invalid TIN on the return, issue IDRS Letter 3875C and enter the correct TIN next to it and into Field 01E on the register. Do not send Letter 3875C when:
- Three or less digits of the TIN are transposed, different, missing or
 - INOLES shows the account has been **merged to** (MT) or **merged from** (MF). If the MT TIN does not match the entity on the return, SSPND with Action Code “320” to Entity.

Note: When you correct the TIN on the register, you must also check the TIN TYPE indicator, Field 01F to make sure it is correct. If not correct, the return will unpost. See IRM 3.22.261.20.5.1, Field 01F - Taxpayer Identifying Number Type (TIN TYPE).

- (7) If there are more than one TIN on the return, enter or perfect the first TIN present and cross out the other TIN(s).

Note: If an SSN/ITIN and EIN are present, use the SSN and the individual’s entity name; however, if the name is a business or other BMF entity, use the EIN. Cross out the unused TIN. In either case, you must be certain the TIN TYPE indicator Field 01F is correct.

- (8) If the name is a BMF entity (corporation, estate, etc.), forward the return to the Entity function on Form 4227, Intra-SC Reject or Routing Slip for assignment of an EIN and enter Action Code “3” on the register.
- (9) If it is later than the due date of the return, and the Entity function has assigned a new EIN, enter the Entity assignment date into Field 01O.

3.22.261.20.5.1
(01-01-2015)

**Field 01F - Taxpayer
Identifying Number Type
(TIN TYPE)**

- (1) **This is a one-position field which must be present if the Filer’s TIN is an SSN or an ITIN.** Otherwise, leave this field blank.
- (2) Valid characters are “0” (zero) and “blank.”
- (3) If the TIN entered in Field 01E is either an SSN, IRSN, or an ITIN (NNN-NN-NNNN format), enter a “0” (zero) in Field 01F. Otherwise, leave blank.
- (4) If the TIN entered in Field 01E is an EIN (NN-NNNNNNN format), no TIN Type is required.
- (5) The purpose of the TIN TYPE indicator is to tell the computer what kind of TIN is in Field 01E. If an SSN, IRSN, or ITIN is in Field 01E the computer will keep the integrity of the TIN format and assign it the IDRS definer access code “V” or “W” to force it to post to the BMF.
- a. Since the SSN, IRSN, and ITIN have the same criteria, it is not necessary to have a separate code for each, **but Entity must establish the SSN/ITIN on the BMF entity with TC 000.**
 - b. If the TIN TYPE indicator code and the TIN in Field 01E are not in agreement, it can cause the name control to underprint, the return to unpost, or be invalid.

Example: If Field 01F is “0” but Field 01E has an EIN, the computer will think Field 01E is an SSN and treat the name control as an individual rather than a business entity and format the EIN in the format of an SSN number, thus making the return unpost.

3.22.261.20.6

(01-01-2023)

**Field 01G - PART
NUMBER**

- (1) This is one-position field which must be present.
- (2) The valid characters for this field are “1”, “2”, “3”, and “4”.
 - **1** = The Part of Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, completed by the transferee, when the 10 or 15 percent FIRPTA tax is based on the amount realized of the sale of the United States Real Property Interest (USRPI). A USRPI is generally the parcel of real estate in the United States that is being bought, sold or transferred.

Example: Part I of Form 8288.
 - **2** = The Part of Form 8288 completed by the transferee, when the FIRPTA tax due is at 10 or 15 percent of the USRPI, or 21 percent (35 percent with a date of transfer before January 1, 2018) of the recognized capital gain dividend from the sale of the USRPI, or the taxpayer has cited IRC 1.1445–5(c)(1)(iii) or IRC 1445(e), or has made an IRC 897(i) Election.

Example: Part II of Form 8288.
 - **3** = The Part of Form 8288 completed by the transferee, when the 10 percent IRC 1446(f)(1) tax is due for certain dispositions of partnership interests for which the gain is treated as effectively connected with the conduct of a trade or business within the United States.

Example: Part III of Form 8288.
 - **4** = The Part of Form 8288 completed by the partnership for withholding distribution payments from the transferee (partner) when the transferee (partner) does not withhold the required 10 percent IRC 1446(f)(1) tax from the transferor (foreign seller).

Example: Part IV of Form 8288.

Note: Taxpayers must only complete Part I, Part II, Part III, or Part IV of Form 8288. If more than one part is completed, Code and Edit will “X” the incorrect Part(s), based on entries on the attached Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons. See IRM 3.21.261.19.2, Editing the PART NUMBER for more information.
- (3) The Part Number is entered by Code and Edit in the top left margin of the bold Part I, Part II, Part III, or Part IV block.
- (4) Form 8288 is divided into five parts. The taxpayer must complete only one Part of Form 8288.

Exception: It's possible the taxpayer will properly complete both Part III and Part V together. However, Part V is not processed by Submission Processing. Part V is worked by Accounts Management.

- Part I consists of Lines 6, 7a, 7b, 7c, and 8.
- Part II consists of Line 9 (checkbox), 10, 11a, 11b, 11c, 11d, and 12.
- Part III consists of Lines 13, 14a, 14b, and 15.
- Part IV consists of Lines 16a, 16b, 16c, 17 and 18.
- Part V consists of Lines 19, 20, 21a, 21b, and 22.

Reminder: Part V is not processed by Submission Processing. This part is processed by Accounts Management.

- (5) If the taxpayer completes Part I, Field 01G will have a "1."
- (6) If the taxpayer completes Part II, Field 01G will have a "2."
- (7) If the taxpayer completes Part III, Field 01G will have a "3."
- (8) If the taxpayer completes Part IV, Field 01G will have a "4."
- (9) If more than one Part is completed by the taxpayer, **enter "1"** in Field 01G if an entry appears in Field 02H. Otherwise, enter a "2" in Field 01G.

3.22.261.20.7

(01-01-2023)

Field 01H - In-Care of Name, Line 1c

- (1) **Description** - Field 01H is located in the Entity Section of the return.
- (2) **Valid Condition** - Field 01H has 35 positions and the valid characters are alpha, numeric, ampersand, dash, slash or percent (%).

Note: The first character of the "in-care-of" name must be alpha or numeric.

- (3) **Invalid Condition** - Field 01H is invalid if any of the following conditions are present:
 - The first position is blank.
 - The first character of the "in-care-of" name is not alpha or numeric.
 - There are two consecutive blanks between significant characters.
- (4) **Correction Procedures: Correct coding and transcription errors.**

If	Then
A blank is in the first position,	<ol style="list-style-type: none"> 1. Delete blank. 2. Enter the in-care-of name beginning with an alpha or numeric in Field 01H.
The first character of the in-care-of name is not alpha or numeric,	<ol style="list-style-type: none"> 1. Verify in-care-of name on the return. 2. Enter the in-care-of name beginning with an alpha or numeric in Field 01H.
Two consecutive blanks are present between significant characters,	Delete any unnecessary blanks in Field 01H.

(5) Use **Action Code “6”** to correct any errors.

3.22.261.20.8

(01-01-2026)

Field 01I - Foreign Address, Line 1c and Line 1d

- (1) This is a 35-position field that may or may not be present. The valid characters are alpha (a-z), numeric (0-9), hyphen/dash (-), slash (/) and blank.
- (2) This field must be used for foreign addresses. If the entire address does not fit, continue entering the address in the “Street Address” field. Abbreviate where possible to contain address to the two lines.

DRAFT

<p>Form 8288 (Rev. January 2026) Department of the Treasury Internal Revenue Service</p>	<p>U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons</p> <p>Go to www.irs.gov/Form8288 for instructions and the latest information.</p>	<p>OMB No. 1545-0002</p>
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If this is an amended 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

1a Name of buyer or other party responsible for withholding. See instructions. Ash & Co		b U.S. taxpayer identification number (TIN) 00-1234567		
c Street address. Do not use a P.O. box. Petunia Orchid 18881 Yellow Melon Sycamore 5		d Apt. or suite no.		
e City or town A54321	f State or province Munich	g Country Germany	h ZIP or foreign postal code	i Phone number (optional)

2 Description and location of the U.S. real property interest acquired, transferred, or distributed; or description of transferred partnership interest. See instructions.

.....

.....

.....

.....

**01 ... I Petunia Orchid 18881 +
01 ... J Yellow Melon Sycamore 5 + ...**

When the address is more than 35 characters, divide the address roughly in half and put the first part into Field **01-I** and the second part into Field **01-J**. If it is necessary to abbreviate, be careful.

Figure 3.22.261-5 Correcting Foreign Address Field 01J

- (3) Although a foreign address will usually require this field, overly long U.S. addresses can also be entered, beginning in Field 01I and continued into Field 01J.

- (4) If the entire address fits into Field 01J, then Field 01I must be blank.
- (5) Do not enter a U.S. address into Field 01I, and leave Field 01J blank. Field 01J must have an entry or it will be invalid.

Note: There are no fast rules on how to divide an overly long address if the information is present and neither field exceeds the allotted 35 spaces after it is corrected.

3.22.261.20.9
(01-01-2026)

**Field 01J - Street
Address, Line 1c and
Line 1d**

- (1) This is a 35-position field which must be present.
- (2) The valid characters are alpha (a-z), numeric (0-9), hyphen/dash (-), slash (/) and blank.
- (3) This field must be used for the address. If the entire address requires 35 or less spaces, then the entire address will fit into this field. Otherwise, abbreviate where possible.
- (4) See IRM 3.22.261.18.4, Street Address, for more instructions.

3.22.261.20.9.1
(01-01-2026)

Field 01K - City, Line 1e

- (1) This is a 22-position field which must be present.
- (2) The valid characters are alpha (a-z) and numeric (0-9).

Note: This field will also show the code of a foreign country (other than a U.S. possession).

- (3) If the name of the city contains a hyphen (-), enter a "blank" in place of the hyphen.
- (4) If the City is missing, look on all available attachments (Form 8288-A).
- (5) If the City is missing, but there is a Zip Code present, research the Zip Code directory to determine the name of the city.
- (6) A Major City Code (MCC) can be used in this field.

Note: There are no Major City Codes for foreign cities, with the only exception being San Juan, PR (XJ).

- (7) Enter a (foreign) province abbreviation at the end of the city field. A two letter Canadian Province Code is always required. See Figure 3.22.261-1 Canadian Province Codes.
- (8) When working with a Foreign Address, the code of the foreign country or the country code **must** appear in this field. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

Note: There is no separate field for a foreign country code in this program.

- (9) See IRM 3.22.261.18.5, City, for more instructions.

3.22.261.20.9.2
(01-01-2026)

Field 01L - State, Line 1f

- (1) This is a two-position field which must be present for all U.S. and U.S. possession addresses.

- (2) The valid characters are alpha (a-z) or a period, and must be only the list of allowed state codes. See Document 7475. A period (.) is required with foreign (non U.S. possession) addresses.

Note: Since there is no state code for a foreign country (other than five U.S. territories), a period is entered into the first position of Field 01L to take the place of a State Code. To ensure the period is transcribed into the first position, the period is followed by a “1” in a circle, which shows a blank space. If the period is in the second position, the field will be invalid.

- (3) See IRM 3.22.261.18.6, State.

3.22.261.20.9.3
(01-01-2026)
**Field 01M - Zip Code,
Line 1h**

- (1) This is a 12-position field which must be present for all U.S. addresses. The valid characters are alpha (a-z) and numeric (0-9). A minimum of five digits must be entered, but the field will accept up to 12 digits.
- (2) Field 01M **will accept** all ZIP codes. This field must be blank when a foreign address is present.
- (3) If the Zip Code is missing research the attachments and/or the Zip Code directory.

Note: The Zip Code in Field 01M must agree with the state code in Field 01L.

- (4) See IRM 3.22.261.18.7, ZIP Code.

3.22.261.20.10
(01-01-2026)
**Field 01N - Transferee
Telephone Number, Line
1i**

- (1) This is a 10-position field which may or may not be present.
- (2) The valid characters are, “numeric 0-9,” and “blank.”
- (3) The telephone number is found on Line 1i, after the City line.
- (4) Only the telephone number of a U.S. address or U.S. possession is entered. Do not enter a foreign telephone number, especially if the address is foreign.
- (5) If the number is not legible, or if there is any doubt about a digit in the number, leave Field 01N blank.

3.22.261.20.11
(01-01-2026)
**Field 01O -
Correspondence
Received Date (CRD)
Line 1d**

- (1) This is an eight-position field that may or may not be present.
- (2) The valid characters are numeric (0-9).
- (3) The format of the CRD is **YYYYMMDD**.
- (4) The CRD is entered in the right margin of the apartment or suite number Line 1d on Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons.
- (5) The CRD must be later than the due date of the return.
- (6) This field must not be present if CCC 3 is present in Field 01R.
- (7) If the reply was not date stamped, use the postmark date from the envelope the reply came in.

- (8) The field can also contain the date Entity assigned a TIN to the return (the Entity Assignment Date), subject to the same restrictions noted above. This date is usually entered in orange text, next to the TIN assigned.

3.22.261.20.12

(01-01-2023)

Field 01P - Received Date

- (1) This is an eight-position field which must be present.
- (2) The valid characters are numeric (0-9).
- (3) The format of the received date is **YYYYMMDD**.
- (4) The received date is stamped onto the center area of the return.
- (5) If the IRS received date was not stamped, enter it in the right-hand area of Line 2 and into Field 01P.
- (6) If there is more than one received date on the return, use the earliest date and circle out the other dates.

Caution: Field 01P will error if the IRS received date is earlier than the tax period.

- a. If the Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, was sent to a different campus or IRS office, even though it is supposed to be sent to Ogden, use the received date of the other IRS office.
- b. If the received date on the return is stamped by another IRS office in a different country, this date is still acceptable and is entered into Field 01P.
- c. If the received date is earlier than the tax period, review the return to make sure the correct tax period (YYYYMM) was used from Line 3, "Date of Transfer." If the tax period is not correct, enter AC "6" to the left of Section 01, and enter the correct tax period (YYYYMM) in Field 01B, this should eliminate the register error.

Exception: If the tax period is correct, change the received date to one day after the date of transfer.

- (7) See IRM 3.22.261.17, ♦Received Date♦, for more information.

3.22.261.20.13

(01-01-2015)

Field 01Q - CAF Indicator

- (1) The Centralized Authorization File (CAF) indicator is no longer required to be edited. Therefore, Field 01Q will always be blank.

3.22.261.20.14

(01-01-2024)

Field 01R - Computer Condition Code

- (1) This is a 10-position field which may or may not have an entry.
- (2) The valid codes are: D, G, O, R, U, W, X, 3, 4, and 7. CCC U is also used by Code and Edit but it is not valid on the error register.
- (3) The CCC is edited in the left outside margin of Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, Line 2.
- (4) **CCC "D"** is used when reasonable cause exists for waiver of the failure to pay penalty.
- (5) **CCC "G"** is used to identify an amended return.
- (6) **CCC "O"** means a pre-settlement manual refund was paid.

- (7) **CCC “R”** means a delinquent return with reasonable cause was filed and does not assess a Failure to File Penalty.
- (8) **CCC “U”** is used to reject the unprocessable return or to issue a manual refund over \$1 million dollars.
- (9) **CCC “W”** means the return has been cleared by Statutes. See IRM 3.22.261.8, Statute Of Limitations.
- (10) **CCC “X”** means excess remittance with return or overpayment be applied to another account.

Note: This code is used when it has been determined an excess remittance should be applied to a different tax class or module (period). The CCC “X” will freeze the tax module from refund or offsetting any monies by generating a TC 570.

- (11) **CCC “3”** means there was no reply to correspondence sent to a taxpayer by either Code and Edit or Rejects.

Note: There can be no entry in Field 01O (CRD) when CCC “3” is present in Field 01R.

- (12) **CCC “4”** means the return was prepared by the IRS under IRC 6020(b).
- (13) **CCC “7”** means the reasonable cause explanation offered by the taxpayer for filing or paying late was denied by the IRS.

Caution: When using CCC “7,” do not use CCC “D” or “R.”

- (14) **Leave “blank”** if no CCC is required.

3.22.261.20.15
(01-01-2023)
**Field 01S - Taxpayer
Notice Code**

- (1) This is a four-position field which may or may not be present.
- (2) Valid characters are, “01,” “02,” and “90.”
- (3) The Taxpayer Notice Code is entered with Action Code “1” to the left of Section 01 on the error register and in the upper left corner of Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons.
- (4) The purpose of Field 01S is this is the area where the TPNC will appear after the return has posted. Never enter a TPNC into this field.
- (5) Never correct this field if it is invalid. It is not necessary. If the field is invalid because the incorrect TPNC appears in it (this will be on a loop register), ignore it and just re-enter the correct TPNC(s) to the left of Section 01 with Action Code “1.”
- (6) There are three valid TPNCs:
 - TPNC 01 – “You made an error in computing the amount of FIRPTA tax under Section 1445.”
TPNC 01 is used for a math error in computing the amount of tax due on Lines 7a, 7b, 11a, 11b, 11c, or 14a of Parts I, II, or III (Field 02I).
 - TPNC 02 – “No Copy of Withholding Certificate attached to support the reported 10 percent reduced withholding amount.”

TPNC 02 also applies to Lines 7a, 7b, 11a, 11b, 11c, or 14a of Parts I, II, or III but only when the taxpayer has computed tax at less than 10 percent (or zero) and the required withholding certificate (needed to authorize this lower tax rate) is not attached to Form 8288.

Caution: In the case of an IRC 1446(f)(1) return, the transferee can pay a lesser amount without an approved Withholding Certificate (W/H Cert). These returns will have Part III completed. Prior year returns will include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Form 8288 and 8288-A.

- **TPNC 90 – Open Paragraph.**
TPNC 90 is an open paragraph for any error not covered by a TPNC. TPNC 90 will also be used for post February 16, 2016 dispositions where withholding is less than the required 15 percent and no withholding certificate attached. Use open paragraph to say, "No Copy of Withholding Certificate attached to support the reported 15 percent reduced withholding amount." There is currently no specific TPNC for this amount.
TPNC 90 will also be used for IRC 1446(f)(1) returns where Line 14b of Part III was not checked. Use open paragraph to say, "You made an error in computing the amount of withholding tax under Section 1446(f)(1)."

3.22.261.20.16
(01-01-2019)

Field 01T - Entity Underprint Code

- (1) This is a one-position field which may or may not be used by the tax examiner. It is not found on the return itself, but only on the error register.
- (2) The valid characters are **"1" or blank**.
- (3) Enter **"1"** in Field 01-T if the name control underprints. Make sure the correct name control is not the same as the underprint.
- (4) If the correct name control is the same as the underprinted name control, leave Field 01T blank.
- (5) Entity Underprint Codes **"2"** and **"3"** do not apply to this program because the tax period does not underprint.

3.22.261.20.17
(01-01-2025)

◆Signature◆

- (1) A signature (**withholding agent/transferee, partner, fiduciary, or corporate officer**) and jurat is required for all returns **except** the following:
 - Returns prepared under IRC 6020(b). These returns must be signed by a revenue officer or compliance services representatives. See IRM 3.22.261.14.2, ◆IRC 6020(b) - Prepared by Collection◆.

Note: Accept electronic or typed revenue officer (RO) signatures as valid on the return.

- Returns prepared by Examination, for example Substitute for Return. "SFR" or "SUBSTITUTE RETURN." See IRM 3.22.261.14.4, ◆Examination Prepared◆.
- Dummy returns prepared by IRS.
- Returns filed under Section 501(d) (Religious or Apostolic Organization).
- Returns attached to taxpayer response to IRS correspondence containing a jurat and the taxpayer's signature.

- Re-entry returns originally filed electronically (E-File). These returns may be identified by the presence of Mode E-File printouts or “efile GRAPHIC print - Do Not Process” or “TRPRT Print Do Not Process” in lieu of an actual return.

Note: If the efile GRAPHIC print says “efile GRAPHIC print - Do Not Process” or the TRPRT print says “TRPRT Print Do Not Process” in the top margin, circle the words “Do Not Process.”

- (2) Do not correspond for a signature on “CII” returns with a Form 13596, Reprocessing Returns, attached.
- (3) If a signature is missing, **correspond** when:
 - The return is not signed on the line designated for the taxpayer’s signature or
 - The jurat is not present on the line designated for the taxpayer’s signature (non-standard return).

Note: Do not correspond for a signature on “CII” returns with a Form 13596 or Form 3893, Re-Entry Document Control, attached.

If	Then
Delinquent balance due or numbered returns,	<ol style="list-style-type: none"> 1. Correspond using the 3104C Letter. 2. Enter Action Code “3.”
Timely Filed unnumbered zero-balance returns,	<ol style="list-style-type: none"> 1. Enter Action Code “3” and correspond with Letter 3104C. 2. Circle all received dates on the return. 3. Pull the return from the batch and forward for correspondence. <p>Note: Use IDRS Letter 3104C.</p>
Only the Entity information is present and there are no attachments containing tax data,	<p>Correspond for signature using Letter 3104C.</p> <p>Note: Use IDRS Letter 3104C.</p>

- (4) If only the Entity information is present and there are no attachments containing tax data, correspond for a signature using Letter 3104C.

Note: Use IDRS Letter 3104C for “Secured” or delinquent returns.

- (5) If the jurat is altered or stricken (crossed-out), it may be a frivolous return. See IRM 25.25.10, Frivolous Return Program, shown in Exhibit 3.22.261-6, Potential Frivolous Arguments for Examination Review.

- (6) Accept a “signature declaration” (a signature with jurat obtained through IRS correspondence) if attached to the return.
- If the “signature declaration” is altered or stricken (crossed-out), **it may be a** frivolous return.
 - If the taxpayer responds with a self-prepared “signature declaration” it **must** contain the same language as the jurat on the tax return: i.e., “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.”
- (7) Tax examiners are not handwriting experts. IRC 301.6064-1 allows the IRS to presume the signature on a return, statement or other document is the true signature of the person who actually signed the document.
- Note:** Do not accept a “✓” or “X” on the signature line as a valid taxpayer signature.
- (8) **If the only item missing on a return is the signature, use Form 3104C or other approved Correspondence Action Sheet to correspond** and enter Action Code “3.”
- (9) Correspond one time for the signature. If no response, enter CCC “3.”

3.22.261.20.17.1
(01-01-2024)

**Field 01U - Preparer's
Tax Identification
Number - PTIN**

- (1) Field 01U is a nine-position field that may be present.
- (2) Valid conditions are:
- Entry is blank
 - “P” for the first character followed by eight numeric characters
- (3) Invalid condition is one of the following:
- Field 01U is other than a “P” followed by eight digits
 - Contains all zeros
 - Contains all nines
 - Contains all numeric
- (4) Correct Field 01U as follows:

If	Then
Only a valid PTIN is present	Enter the PTIN in Field 01U, and use AC “6.”
Only a valid SSN is present	Delete the SSN in Field 01U, and use AC “6.”
A valid PTIN is present and a valid SSN is also present	Enter the PTIN in Field 01U. Use AC “6.”
A valid PTIN cannot be located	Delete the entry in Field 01U, and use AC “6.”

3.22.261.20.17.2
(01-01-2019)

Field 01V - Paid Preparer EIN

(1) Field 01V is a nine-position field that may be present.

(2) Valid conditions are:

- Entry is blank
- All numeric

(3) Invalid condition is one of the following:

- Field 01V is other than nine numeric digits
- Contains all zeros
- Contains all nines

(4) Correct Field 01V as follows:

If	Then
Only a valid EIN is present	Enter the EIN in Field 01V. and use AC "6."
A valid PTIN is present and an EIN is also present	Enter the PTIN in Field 01U, and delete the entry in Field 01V. Use AC "6."
Both an EIN and SSN are present	Delete the SSN in Field 01U, and make sure the EIN in Field 01V is correct. Use AC "6."
A valid EIN cannot be located	Delete the entry in Field 01V, and use AC "6."

3.22.261.20.17.3
(01-01-2015)

Field 01W - Paid Preparer Phone Number

(1) **The Paid Preparer's Phone Number is located below the Paid Preparer's EIN at the bottom right corner of Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons. This line was not available prior to 201101.**

(2) Field 01W is a 10-digit field that may be present.

(3) Valid characters are numeric, not to exceed 10 characters or blank.

(4) Consider Field 01W invalid when the Preparer Phone Number is other than 10 numerics.

(5) Delete the entry if the phone number is invalid, illegible or cannot be located.

3.22.261.21
(02-08-2023)

Section 02 - Form 8288

(1) The chart below lists Section 2 alpha field designators Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, maximum field lengths, titles and their location on the return:

Field Reference	Field Length	Field Title	Field Location on Form 8288 Return
02A	35	Property Description	Line 2
02B	8	Date of Transfer	Line 3
02C	8	Date of Withholding Certificate	Line 4
02D	3	Number of Forms 8288-A or Form 8288-C, Statement of Withholding Under Section 1446(f)(4) (for Withholding on Dispositions by Foreign Persons of Partnerships Interests), filed	Line 5
02E	12	Amount Realized or Amount Subject to W/H at 15 percent	Part I - Line 6 Part II - Line 10
02F	12	Amount Realized or Amount Subject to W/H at 10 percent	Part I - Line 6, Part II - Line 10, or Part III - Line 13
02G	1	Reduced W/H Indicator	Edited on dotted lines of Part I - Line 7c, Part II - Line 11d, or Part III - Line 14b
02H	12	Amount Subject to W/H at 21 percent or 35 percent with a date of transfer before January 1, 2018.	Part II -Line 10
02I	12	Total Tax	Part I - Lines 7a 7b, or 7c Part II - Lines 11a, 11b, 11c, or 11d Part III - Line 14a and 14b
02J	1	Large Trust Election	Line 9
02K	1	Bypass Indicator	Outside right margin of Part I - Line 8, Part II - Line 12, or Part III - Line 15
02L	12	Total Amount Withheld	Part IV - Line 18
02M	12	Tax Verified Field	

3.22.261.21.1
(01-01-2023)

**Field 02A - Property
Description (USRPI) -
Line 2**

- (1) This is a 35-position field which must be present.
- (2) The valid characters are alpha (a-z) and numeric (0-9).
- (3) This field is located on Line 2.
- (4) The entry in the field will frequently be in the form of an address (street, city, state, ZIP Code); however, it could be descriptions of other types of property, such as in the case of Section 1446(f)(1) withholding on dispositions of non-publicly traded partnership interests. Enter the most important information present on Line 2.

Example: 2300 ROSEBUD ST. LIBERTY PA 19114

If	Then
The property description is not present in Field 02A,	Look at the attached: <ul style="list-style-type: none"> • Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, Line 2 • Form 8288-A, Box 8 • or the W/H certificate (if attached) Enter the property description in Field 02A.
The property description is not present on Form 8288, Form 8288-A, or attached W/H certificate,	Correspond (IDRS Letter 3104C) with the transferee (buyer) for the information.
In the case of USRPI, no street address is present for the property description, but a technical description is present (e.g., Lot 52 of parcel 2534 in Mahogany County),	Enter the technical description in Field 02A.
In the case of USRPI, the only thing present for the property description is the name of the county where the property is located,	Enter the county information of the property location in Field 02A.
In the case of Section 1446(f)(1) withholding on dispositions of non-publicly traded partnership interests, no information on the partnership name or EIN, and percentage of ownership transferred is present in Field 02A,	Look at the attached: <ul style="list-style-type: none"> • Form 8288, Line 2 • Form 8288-A, Box 8 Enter the description in Field 02A. If not present, correspond (IDRS Letter 3104C) with the transferee for the information.

If	Then
No response to the correspondence or telephone call is received, and no property description is available,	Enter “ MISSING ” in Field 02A.

- (5) See IRM 3.22.261.18.4, Street Address, for more instructions on entering the address.

3.22.261.21.2
(01-01-2023)

Field 02B - Date of Transfer (DOT), Line 3

- (1) This is an eight-position field which must be present.
- (2) Valid characters are numeric 0-9.
- (3) The format of the field is **YYYYMMDD**.
- (4) The purpose of the Date of Transfer is:
 - a. It is used to establish the Return Due Date (RDD) (which is 20 days after the USRPI or interest in partnership sales transaction).
 - b. It is used to establish the Tax Period (Field 01B).

Example: If the DOT is January 6, 2024, the tax period will be **202401**.

 - c. It is the recorded date for when the actual sale of the U. S. Real Property Interest or partnership interest took place.
- (5) The earliest Date of Transfer that is valid in Field 02B is **12/13/2005**.

If	Then
DOT is prior to 12/13/2005,	SCRS will reject the return so it can be renumbered and forwarded to KCSPC to be processed as a NMF return.

If	Then
the DOT is missing from Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, Line 3,	Look in Box 1 on the attached Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons, for the DOT. If not present, look for the DOT on an attached document, such as on a withholding certificate letter. See IRM 3.22.261.21.2(6) for instructions.
the DOT is missing from Field 02B,	Correspond with the taxpayer using IDRS Letter 3104C and suspend case to enter AC “3.”

If	Then
no response is received from the taxpayer,	<p>Enter the “Default DOT” on the Form 8288 and Form 8288-As.</p> <p>Note: The Default DOT is the first day of the month prior to the IRS received date on Form 8288.</p> <p>Example: The IRS received date is 09-19-2024, edit 08-01-2024 as the default DOT.</p>

If	Then
the DOT is a future date and is less than one month in the future,	SCRS will reject the return to be held in Rejects until it can be processed.
the DOT is a future date and is one month or more in the future,	Correspond with the taxpayer using IDRS Letter 3104C for clarification of the correct DOT and suspend case to enter AC “3.”

- (6) When a withholding certificate (approved or rejected) is attached, the date on the withholding certificate letter should be on Line 4 (Date of Withholding Certificate) of Form 8288. If the taxpayer attaches a withholding certificate to Form 8288, verify the Date of Withholding Certificate in Field 02C. It is no longer necessary to line through the DOT and edit the **new** DOT above the original DOT and on the Form 8288 (Line 3) and Form 8288-A (Box 1). If Form 8288-A needs to be corrected, forward a corrected copy to the Code and Edit FIRPTA unit on Form 4227, Intra-SC Reject or Routing Slip, to update the Form 8288-A database.

Exception: Letters 3315 and 3318 are not considered Withholding Certificates. The date on these letters are **NOT** considered the “Date of Withholding Certificate”.

Reminder: Do not forget to edit/assign the reduced withholding (Field 02G) and bypass indicator (Field 02K) “1” when one of the **seven** “Approved” certificates are attached to Form 8288.

Caution: Per Notice 2018-29, with respect to any forms that were required to be filed, or amounts that were due, under section 1446(f)(1) on or before May 31, 2018, no penalties or interest will be asserted if these forms are filed with, and such amounts are paid over to the IRS on or before May 31, 2018. Edit a CCC “R” if the return was filed and amounts paid on or before May 31, 2018.

- (7) It is no longer necessary to edit the original Date of Transfer (DOT) on the top right side of the Form 8288-A. Form 8288 and SCRS programing now calculate the due date of the return based on either the DOT or the Date of Withholding Certificate.

(8) The following table contains a list of withholding certificate letters.

Withholding Certificate Letter Numbers	
<ul style="list-style-type: none"> Letter 3307 (SC/CG) Withholding Certificate - Approved Exempt - Early Refund Letter 3308 (SC/CG) Withholding Certificate - Approved Reduced Letter 3309 (SC/CG) Withholding Certificate - Approved Exempt Letter 3310 (SC/CG) Withholding Certificate - Approved Reduced Letter 3311 (SC/CG) Withholding Certificate - Approved Reduced Letter 3312 (SC/CG) Withholding Certificate - Approved Installment Plan <p>Caution: Whenever Letter 3312 is attached the new DOT to edit will consist of the same Month and Day as on the Letter, but with the current year (e.g., March 29, 2024 edit 03/29/2024). Do not enter a reduced withholding or bypass indicator in Fields 02K and 02G.</p> <p>Example: Please assume the applicable withholding rate is 10 percent. Installment W/H Certificate is issued March 2, 2024, of which 10 percent (\$2,275.00 x 10 percent = \$227.50) FIRPTA tax is to be paid on the initial USRPI installment transfer. Subsequent installment transfer may take place on 03/02/2025 (\$3,310.00 x 10 percent = \$331.00), which means the tax period is 202503 and not 202403. The RDD would be 03/22/2025. If it is timely filed, no penalties or interest will be charged.</p> <ul style="list-style-type: none"> Letter 3313 (SC/CG) - Disapproved Reject Letter 3314 (SC/CG) - Disapproved Reject Letter 3315 (SC/CG) - Filed Late Rejected <p>Caution: Letter 3315 is not considered a Withholding Certificate. When attached, the date on this letter is NOT considered the Date of Withholding Certificate. Do not edit the Date of Withholding Certificate and do not edit a reduced withholding or bypass indicator. If the taxpayer entered the Date of Withholding Certificate on Line 4 of Form 8288, circle out the date.</p> <ul style="list-style-type: none"> Letter 3316 (SC/CG) - Disapproved Reject Letter 3318 (SC/CG) - Filed Late Rejected <p>Caution: Letter 3318 is not considered a Withholding Certificate. When attached, the date on this letter is NOT considered the Date of Withholding Certificate. Do not edit the Date of Withholding Certificate and do not edit a reduced withholding or bypass indicator. If the taxpayer entered the Date of Withholding Certificate on Line 4 of Form 8288, circle out the date.</p>	

3.22.261.21.3
(01-01-2023)

**Field 02C - Date of
Withholding Certificate,
Line 4**

- (1) This is an eight-position field which must be present.
- (2) Valid characters are numeric 0-9.
- (3) The format of the field is **YYYYMMDD**.
- (4) The purpose of the Date of Withholding Certificate is to extend the Return Due Date (RDD) (which is 20 days after the date of the withholding certificate).

Reminder: It is no longer necessary to edit a new Date of Transfer when a valid withholding certificate is attached to Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons. The computer will use the Date of Withholding Certificate Field 02C to calculate the due date of the return.

3.22.261.21.4
(01-01-2026)

**Field 02D - Number of
Form 8288-A or Form
8288-C filed, Line 5**

- (1) This is a three-position field which must be present.
- (2) Valid characters are numeric 0-9.
- (3) Use the following format for these entries: 001, 002, 010, 011, 999.

Note: Leading zeros are required and the valid range is 001 to 999. This field can never be blank.

- (4) If Field 02D is blank, count the number of attached Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons. You can tell this by seeing how many people are listed as the transferor (foreign seller) in the **"Name of Person subject to withholding block."**

Note: The taxpayer must attach a set (two copies) of each Form 8288-A (Copy A and B) to the Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons; however, each such pair of Form 8288-A counts only as one Form 8288-A.

Reminder: Correspond with the taxpayer using IDRS Letter 3104C, when the number of Form 8288-A(s) shown on Line 5 (Field 02D) of Form 8288, are not attached to the Form 8288, or the amount from Box 4, Form 8288-A do not add up to the amount shown in Field 02I, OR the amount from Box 2 or Box 3, Form 8288-A do not add up to the amount shown in Field 02I.

- (5) If for any reason this is not possible, correspond for the correct number using IDRS Letter 3104C. However, if there is no reply to the correspondence, enter "001" in Field 02D.

Reminder: Once the taxpayer has responded with the copies of Form(s) 8288-A, you are required to coordinate with the Code and Edit FIRPTA unit so they can record or update the International Web Applications with the Form 8288-A information and mail out Copy B of Form 8288-A to the foreign transferor.

- (6) If the number of Forms 8288-A is 1,000 or more, enter "999" in Field 02D.
- (7) If Part IV of Form 8288 is completed, only one Form 8288-C, Statement of Withholding Under Section 1446(f)(4) (for Withholding on Dispositions by Foreign Persons of Partnerships Interests), can be attached. Therefore, Field 02D can only have a value of "001."

DRAFT

Form 8288
(Rev. January 2026)
Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form8288 for instructions and the latest information.

OMB No. 1545-0902

00140-106-01932-6

If this is an amended 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

1a Name of buyer or other party responsible for withholding. See instructions.
Alder, Tupelo & Larch LLP

b U.S. taxpayer identification number (TIN)
00-1234567

c Street address. Do not use a P.O. box.
1040 Ash Way

d Apt. or suite no.

e City or town
Baltimore

f State or province
MD

g Country

h ZIP or foreign postal code
21233

i Phone number (optional)

2 Description and location of the U.S. real property interest acquired, transferred, or distributed; or description of transferred partnership interest. See instructions.
Vacant Lot - 1220 Balsam HWY - Baltimore, MD 21233

3 Date of transfer
03-22-2026

4 Date of withholding certificate or date of distribution (see instructions)

5 Number of Forms 8288-A or 8288-C attached
1

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

6 Amount subject to withholding
\$ 750,000.00

7 Withholding tax liability. Multiply line 6 by the applicable withholding rate on line 7a or 7b. Otherwise, check the box on line 7c.

a 10% (0.10)
7a \$ 75,000.00

b 15% (0.15)
7b \$

c Withholding at an adjusted amount (see instructions) ☐
7c \$

8 Amount withheld
\$ 75,000.00

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

WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.
Alder, Tupelo & Larch LLP
1040 Ash Way
Baltimore, MD 21233

1 Date of transfer (mm/dd/yyyy)
03-22-2026

2 Gain recognized by foreign corporation
\$ 750,000.00

3 Amount realized
\$ 750,000.00

4 Federal income tax withheld
\$ 75,000.00

5 Withholding under section:
a 1445 ☒
b 1446(b)(1) ☐

6 FOREIGN PERSON subject to withholding:
a Individual ☒
b Corporation ☐
c Partnership ☐
d Other (specify) ☐

7 Country code of FOREIGN PERSON subject to withholding

8 Description of property transferred
Vacant Lot-1220 Balsam Hwy
Baltimore, MD 21233

FOREIGN PERSON'S name subject to withholding
Holly Hemlock

FOREIGN PERSON'S U.S. TIN
00-1234567

FOREIGN PERSON'S TIN
000-00-1234

Foreign address (number, street, and apt. or suite no.)
1041 Cedar Place

City or town, state or province, country (not U.S.), and ZIP or foreign postal code
Vancouver, BC CANADA

Mailing address of FOREIGN PERSON subject to withholding (if different)

Statement of Withholding on Certain Dispositions by Foreign Persons

Copy A
For Internal Revenue Service Center

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.

Form 8288-A (Rev. 1-2023) Cat. No. 62261L Attach Copies A and B to Form 8288 Department of the Treasury - Internal Revenue Service

Form 8288 reflects the total of the attached Form 8288-A. For example, box 4 of Form 8288-A will show in lines 7a or 7b (Part I), lines 11a, 11b, or 11c (Part II), or line 14a (Part III) of Form 8288. If there is more than one Form 8288-A, the total of all the box 4 amounts on those Forms 8288-A would be added together, and the total entered on lines 7a or 7b (Part I), lines 11a, 11b, or 11c (Part II), or line 14a (Part III) of Form 8288. If the box on line 7c (Part I), line 11d (Part II), or line 14b (Part III) of Form 8288 is checked by the taxpayer, lines 7a or 7b (Part I), lines 11a, 11b, or 11c (Part II), or line 14a (Part III) will be less than 15% of line 6 (Part I), line 10 (Part II), or line 13 (Part III) for dispositions after February 16, 2016 or less than 10 percent for dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions, see IRM 3.22.261.1.1(8), and an approved Withholding Certificate should be attached to the Form 8288.

Figure 3.22.261-6 Number of 8288-A(s) attached

3.22.261.21.5

(02-08-2023)

**Field 02H - Amount
Subject to Withholding
at 21 percent, Part II -
Line 10**

- (1) This is a 12-position field which may or may not be present if Part II is completed. However, if Part II is completed by the taxpayer, Line 10 will have the amount subject to either 10 percent, 15 percent, or 21 percent withholding tax rate (or 35 percent with a date of transfer before January 1, 2018). Code and Edit will edit a 10 percent, 15 percent, or 21 percent (31 percent for distributions made before January 1, 2018) to the right of Lines 6, 10, or 13.

Caution: When Field 01G is a “2” then a 21 percent tax rate (or 35 percent with a date of transfer before January 1, 2018) is used to calculate Field 02I.

- (2) Valid characters are numeric 0-9, and is entered in dollars and cents. There is no tolerance for this field, so it will come out to ERS.
- (3) If Field 02H is **blank**, look at the attached Forms 8288-A and total the amounts shown in Box 2 of Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons. Enter this total in Field 02H, of Part II.

Note: If Fields 02H and 02I are both zero, and Forms 8288-A reflect zero in Box 3 or Box 4, the return is not required to be filed. Use Action Code “6” and enter \$1.00 in Field 02H Leave Field 02K and 02G blank.

- (4) If you are unable to determine the “Amount Subject to Withholding at 21 percent” on the attached Forms 8288-A, correspond for the information using IDRS Letter 3104C.
- (5) If no response is received, divide the amount in Field 02I by **21 percent** (or 35 percent if the DOT is before January 1, 2018), and enter the result in Field 02H (delete entry in Fields 02K and 02G). Use AC “1” and send **TPNC 01**.

Example: Field 02I = \$25,200.00 divide by .21 = \$120,000.00. Enter 12000000, in Field 02H, Part II.

- (6) Field 02H is invalid if the entry in Field 01G is “1”. Field 02H is valid only if 01G is a “2”.
 - a. If Part II is used, change Field 01G from “1” to “2”.
 - b. If Part I is used, delete the entry in Field 02H and enter it in either Field 02F or Field 02E depending on the date of disposition and amount realized (see IRM 3.22.261.1.1.1(8), Form 8288 Background, for specific information), and make 01G “1.”

3.22.261.21.6

(02-08-2023)

**Field 02F - Amount
Subject to Withholding
at 10 percent, Lines 6,
10, or 13 of Part I, Part II
and Part III**

- (1) Lines 6, 10, and 13 are the Amount Realized fields (Amount subject to withholding) on Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons. Code and Edit will edit a 10 percent, 15 percent, or 21 percent (31 percent for distributions made before January 1, 2018) to the right of Lines 6, 10, or 13.
- (2) This is a 12-position field which must be present if Line 7b (Part I), Line 11b and Line 11c (Part II) have no entries.

Caution: When Field 01G is a “1,” a 10 percent tax rate is used to calculate Field 02I when a 10 percent is edited to the right of Line 6. However, if a 15 percent is edited to the right of Line 6, a 15 percent tax rate should be used to calculate Field 02I.

- (3) Valid characters are numeric 0-9, and is entered in dollars and cents. There is no tolerance for this field, so it will come out to ERS.
- (4) This field must be significant (positive) if Part I is used.
- (5) If Field 02F is **blank**, look at the attached Forms 8288-A and total the amounts shown in the **Amount Realized** box, which is Box 3 on Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons. Enter this total in Field 02F.

Note: If Fields 02F and 02I are both zero, and the Forms 8288-A reflect zero in Box 3 and Box 4, the return is not required to be filed. Use Action Code “6” and enter \$1.00 in Field 02F (leave Field 02K and 02G blank).

- (6) If you are unable to determine the “Amount Subject to Withholding at 10 percent” on the attached Forms 8288-A, correspond for the information using IDRS Letter 3104C.
- (7) If no response is received, and the amount withheld is for a disposition prior to February 17, 2016, or the sale of a personal residence where the amount realized is \$1 million or less, divide the amount in Field 02I by **10 percent**. Enter the result in Field 02F (delete entry in Fields 02K and 02G). Use Action Code “1” and send **TPNC 01**. Otherwise, divide the amount in Field 02I by **15 percent**, and enter the result in Field 02F (delete entry in Fields 02K and 02G). Use Action Code “1” and send **TPNC 01**.

Example: Field 02I = \$32,200.00 Divide by .10 = \$322,000.00. Enter 32200000 in Field 02F.

Example: Field 02I = \$75,000.00 Divide by .15 = \$500,000.00. Enter 50000000 in Field 02E.

3.22.261.21.7

(02-08-2023)

Field 02E - Amount Subject to Withholding at 15 percent, Lines 6, 10, or 13 of Part I, Part II and Part III

- (1) Lines 6, 10, and 13 are the Amount Realized fields (Amount subject to withholding) on Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons. Code and Edit will edit a 10 percent, 15 percent, or 21 percent (31 percent for distributions made before January 1, 2018) to the right of Lines 6, 10, or 13.
- (2) This is a 12-position field which must be present if Line 7a (Part I), Line 11a and Line 11c (Part II), and Line 14a (Part III) have no entries.
- (3) Valid characters are numeric 0-9, and is entered in dollars and cents. There is no tolerance built into the program for this field, so it will come out to ERS.
- (4) If Field 02E is **blank**, look at the attached Forms 8288-A and total the amounts shown in **Amount Realized** box, which is Box 3 of the Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons. Enter this total in Field 02E, of Part II. See IRM 3.22.261.21.6.

Note: If Fields 02E and 02I are both zero, and the Forms 8288-A reflect zero in Box 3 and Box 4, then the return is not required to be filed. Use Action Code “6” and enter \$1.00 in Field 02E (leave Field 02K and 02G blank).

- (5) If you are unable to determine the “Amount Subject to Withholding at 15 percent” on the attached Forms 8288-A, correspond for the information using IDRS Letter 3104C.

- (6) If no response is received, and the amount withheld is for a disposition after February 16, 2016, and it's not for the sale of a personal residence where the amount realized is \$1 million or more, divide the amount in Field 02I by **15 percent**. Enter the result in Field 02E (delete entry in Fields 02K and 02G). Use AC "1" and send **TPNC 01**. Otherwise, divide the amount in Field 02I by **10 percent**, and enter the result in Field 02F (delete entry in Fields 02K and 02G). Use Action Code "1" and send **TPNC 01**.

Example: Field 02I = \$75,000.00 Divide by .15 = \$500,000.00. Enter 50000000 in Field 02E.

Example: Field 02I = \$32,200.00 Divide by .10 = \$322,000.00. Enter 32200000 in Field 02F.

3.22.261.21.8
(02-08-2023)

Field 02I - Total Tax, Lines 7a, 7b, 7c, 11a, 11b, 11c, 11d, 14a, or 14b

- (1) This is a 12-position field that must be present. This Field is found on Lines 7a, 7b, 7c, 11a, 11b, 11c, 11d, 14a, or 14b of Parts I, II, and III.

Caution: If the tax in Field 02I is "Zero," because of a withholding certificate, then the taxpayer has no filing requirement with the IRS. Enter Action Code "0" to accept Zero tax. There is no tolerance built into the program for this field, so it will come out to ERS.

- (2) The valid characters are numeric 0-9, and must be in dollars and cents.
- (3) This field contains the amount of FIRPTA or Section 1446(f)(1) tax due (the amount of money required to be withheld at source from the transaction sale of the USRPI or dispositions of non-publicly traded partnership interests).

Note: If the taxpayers calculated tax is more than 10 percent, 15 percent, or 21 percent of the amount realized (and is the amount the taxpayer paid to the IRS), but more than the underprint amount, accept the taxpayers figure using Action Code "0."

- (4) Field 02I cannot be less than zero.

If	Then
Field 02I is a negative entry,	Review Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, for the correct amount to enter into Field 02E, 02F, or 02H so the computer can re-calculate the tax. Use Action Code "6" to correct the entry in Field 02I.
An entry appears in Field 02E, Part I	Multiply the amount in Field 02E, Part I by 15 percent for dispositions after February 16, 2016. See IRM 3.22.261.1.1(8), Background, and using AC "6" enter the correct tax amount into Field 02M.

If	Then
An entry appears in Field 02F, Part I	Multiply the amount in Field 02F, Part I by 10 percent for dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions. See IRM 3.22.261.1.1(8), Background, and using AC "6" enter the correct tax amount into Field 02M.
Form 8288 reflects a negative entry, and you are unable to correct it by looking at the Form 8288-A, Statement of Withholding on Certain Dispositions by Foreign Persons,	Correspond with the taxpayer for the information via IDRS Letter 3104C. Enter AC "3."
No response is received, and an amount was paid with the return,	Enter the amount of the remittance into Field 02M and change 02I to "0." On Loop, use AC "1" and TPNC 01.

- (5) Field 02I will underprint when it is less than 10 percent for dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions, or underprint when it is less than 15 percent for dispositions after February 16, 2016, or less than 21 percent (Field 02H Part II), and both Fields 02K and 02G are not "blank," or do not contain a "1."

Note: There is no tolerance for this field, so it will come out to ERS.

When Field 01G is a 1...	Error Situation occurs when...	Correction of Error
For dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions, Field 02I is calculated by multiplying the significant entry in Field 02F Part I by 10 percent. Note: The error is set by placing a "2" in Field 02K and leaving Field 02G "blank. "	Field 02I will underprint when the tax is not equal to 10 percent of the entry in Field 02I Part I, and Field 02K and 02G are blank, or a "1" is not present in Fields 02K and 02G.	<ol style="list-style-type: none"> 1. If no approved withholding certificate is attached, enter the underprint tax in Field 02M, and close with AC "6." 2. Send TPNC 02 using AC "1" on the Loop register. <p>Note: If an approved withholding certificate is attached, enter a "1," in Fields 02I and 02G.</p>

When Field 01G is a 1...	Error Situation occurs when...	Correction of Error
<p>For dispositions after February 16, 2016, Field 02I is calculated by multiplying the significant entry in Field 02E Part I by 15 percent.</p> <p>Note: The error is set by placing a "2" in Field 02K and leaving Field 02G "blank."</p>	<p>Field 02I will underprint when the tax is not equal to 15 percent of the entry in Field 02E Part I, and Field 02K and 02G are blank, or a 1 is not present in Fields 02K and 02G.</p>	<ol style="list-style-type: none"> 1. If no approved withholding certificate is attached, enter the underprint tax in Field 02M, and close with AC "6." 2. Send TPNC 90 using AC "1" on the Loop register. Please see IRM 3.22.261.20.15(6), Field 01S - Taxpayer Notice Code, for more information on using TPNC 90 <p>Note: If an approved withholding certificate is attached, enter a "1," in Fields 02K and 02G.</p>

When Field 01G is a 2...	Error Situation occurs when...	Correction of Error
<p>Field 02I is calculated by multiplying the significant entry in Field 02H Part II by 21 percent.</p> <p>Note: The error is set by placing a "2" in Field 02K and leaving Field 02G "blank."</p>	<p>Field 02I is calculated by multiplying the significant entry in Field 02H Part II by 21 percent.</p> <p>Note: The error is set by placing a "2" in Field 02K and leaving Field 02G "blank."</p>	<ol style="list-style-type: none"> 1. If no approved withholding certificate is attached, enter the underprint tax in Field 02M, and close with an AC "6." 2. Send TPNC 02 using AC "1" on the Loop Register.
<p>Field 02I is calculated by multiplying the significant entry in Field 02H Part II by 21 percent.</p> <p>Note: The error is set by placing a "2" in Field 02K and leaving Field 02G "blank."</p>	<p>Field 02I will underprint when the tax is not 21 percent of the entry in Field 02H Part II, and a "1" is not present in Field 02J. Field 02K is not valid here.</p>	<ol style="list-style-type: none"> 1. If an approved withholding certificate is attached, enter a "1," in Fields 02K and 02G. 2. Enter the underprint tax in Field 02M, and enter AC "1" and TPNC 01.

When Field 01G is a 2...	Error Situation occurs when...	Correction of Error
<p>For dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions, Field 02I is calculated by multiplying the significant entry in Field 02F Part II by 10 percent.</p> <p>Note: The error is set by placing a "2" in Field 02K and leaving Field 02G "blank."</p>	<p>Field 02I will underprint when the tax is not equal to 10 percent of the entry in Field 02F Part II, and Field 02K and 02G are blank, or a "1" is not present in Fields 02K and 02G.</p>	<ol style="list-style-type: none"> 1. If no approved withholding certificate is attached, enter the underprint tax in Field 02M, and close with an AC "6". 2. Send TPNC 02 with AC "1" on the Loop Register. <p>Note: If an approved withholding certificate is attached, enter a "1", in Fields 02K and 02G.</p>
<p>For dispositions after February 16, 2016, Field 02I is calculated by multiplying the significant entry in Field 02H Part II by 15 percent.</p> <p>Note: The error is set by placing a "2" in Field 02K and leaving Field 02G "blank."</p>	<p>Field 02I will underprint when the tax is not equal to 15 percent of the entry in Field 02H Part II, and Field 02K and 02G are blank, or a 1 is not present in Fields 02K and 02G.</p>	<ol style="list-style-type: none"> 1. If no approved withholding certificate is attached, enter the underprint tax in Field 02M, and close with an AC "6." 2. Send TPNC 90 with AC "1" on the Loop Register. Please see IRM 3.22.261.20.15 (6), Field 01S - Taxpayer Notice Code, for more information on using TPNC 90. <p>Note: If an approved withholding certificate is attached, enter a "1," in Fields 02K and 02G.</p>

When Field 01G is a 3...	Error Situation occurs when...	Correction of Error
<p>Field 02I is calculated by multiplying the significant entry in Field 02F Part III by 10 percent.</p> <p>Note: The error is set by placing a "2" in Field 02K and leaving Field 02G "blank."</p>	<p>Field 02I will underprint when the tax is not equal to 10 percent of the entry in Field 02I Part III, and Field 02K and 02G are blank, or a 1 is not present in Fields 02K and 02G.</p>	<ol style="list-style-type: none"> 1. If the Line 14b checkbox in Part III is not checked, enter the underprint tax in Field 02M, and close with AC "6." 2. Send TPNC 90 using AC "1" on the Loop register. <p>Note: An approved withholding certificate is not required when Part III of Form 8288 is completed. All the taxpayer is required to do is check the box in Line 14b in Part III. If a check is present, enter a "1," in Fields 02I and 02G.</p>

When Field 01G is a 4...	Error Situation occurs when...	Correction of Error
Field 02L is not calculated. It is the only field transcribed in Part IV of Form 8288. Note: The error is set when Field 01G is a "4" and Field 02L is "blank."	Field 02L will underprint when Field 01G is a "4" or Fields 02I, 02G, or 02J have a significant value.	<ol style="list-style-type: none"> 1. If Field 02L is blank or illegible and the rest of Form 8288, Part IV is completed, look for the green rockered amount located at the top of Form 8288, just to the right of the Tax Period. If present, enter that amount into Field 02L. 2. Fields 02I, 02G, or 02J have a significant value and Field 02L is present and the rest of Form 8288, Part IV is completed, delete Fields 02I, 02G, or 02J.

3.22.261.21.9
(01-01-2023)

Field 02I - Total Tax Underprint

- (1) This is a 12-position money field, showing the computer calculation of the FIRPTA or Section 1446(f)(1) tax, when different from the taxpayer's figure.

Note: This field cannot be less than ".00".

- (2) Field 02I is in dollars and cents.
- (3) Field 02I will underprint:
1. The computer multiplies the amount in Field 02E, 02F, or 02H to determine the tax in Field 02I.
 2. If the underprint is greater than 10 percent for dispositions prior to February 17, 2016 and certain post-February 16, 2016 dispositions of Field 02F, 15 percent for dispositions after February 16, 2016 of Field 02E in Part I or Part II, or 21 percent of Field 02H in Part II, assign TPNC 01. See Figure 3.22.261-7
- (4) Accept the taxpayers (AC "0") figure if the difference in tax and the computer

#

3.22.261.21.10
(01-01-2023)

**Field 02K - Bypass
Indicator (BPI)**

- (1) This is a one-position field which may or may not be present.
- (2) The valid characters are **1, 2 and Blank**.
- (3) The Bypass Indicator is edited in the outside right margin of Line 8 (Part I), Line 12 (Part II), or Line 15 (Part III). See IRM 3.22.261.21.11 (3), Field 02G - Reduced Withholding Amount Indicator (RWI), Line 7c - Part I, Line 11d - Part II, or Line 14b - Part III.
- (4) Definition:
 - “**1**” - tax is less than 10 percent, 15 percent, or 21 percent and is substantiated with an approved withholding certificate. No Math Error.
 - “**2**” - tax is less than 10 percent, 15 percent, or 21 percent and is unsubstantiated with no copy of an approved withholding certificate attached to the return. Set Math Status Code 3.
 - “**blank**” - tax is at 10 percent, 15 percent, or 21 percent and no error is present.

Reminder: An approved withholding certificate is not required to reduce tax to less than 10 percent for Section 1446(f)(1) returns (Form 8288 Part III). All the taxpayer needs to do is check the box on Line 14b in Part III.

If	Then
Tax is at 10 percent, 15 percent, or 21 percent	Leave BPI “blank.”
Tax is less than 10 percent, 15 percent, or 21 percent and an approved reduced withholding certificate is attached	Enter a BPI “1” with an AC “6.”

If	Then
<p>In the case of an IRC 1446(f)(1), tax is less than 10 percent and the taxpayer places a check on Line 14b (Part III) to claim the reduced withholding</p> <p>Note: IRC 1446(f)(1) allows the transferee to pay a lesser amount without an approved Withholding Certificate (W/H Cert). These returns will have Part III completed. However the transferee must place a check on Line 14b (Part III) to claim the reduced withholding. Prior year returns, will include the statement "Section 1446(f)(1) withholding" (or something similar) at the top of Forms 8288 and 8288-A.</p>	Enter a BPI "1" with an AC "6."
Tax is less than 10 percent, 15 percent, or 21 percent and no approved reduced withholding certificate is attached	Enter BPI "2" with an AC "6."

3.22.261.21.11
(01-01-2023)

Field 02G - Reduced Withholding Amount Indicator (RWI), Line 7c - Part I, Line 11d - Part II, or Line 14b - Part III

(1) This is a one-position field which may or may not be present.

(2) Valid characters are **1** and **blank**.

(3) Description:

"1"

- The checkbox is checked
- A Withholding Certificate is attached to the Form 8288, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, (i.e., W/H Cert. SC/CG Letter 3307 to Letter 3312, and Letter 3497)
- An Entry on Line 7c (Part I), Line 11d (Part II), or Line 14b (Part III)

"Blank"

- The checkbox is not checked
- No **Withholding Certificate** is attached or required OR
- No entry on Line 7c (Part I), Line 11d (Part II), or Line 14b (Part III)

Reminder: Enter the reduced withholding and bypass indicator “1” when one of the seven “Approved” certificates are attached to Form 8288:

Withholding Certificate Letter Numbers	
•	Letter 3307 (SC/CG) Withholding Certificate - Approved Exempt
•	Letter 3308 (SC/CG) Withholding Certificate - Approved Reduced
•	Letter 3309 (SC/CG) Withholding Certificate - Approved Exempt
•	Letter 3310 (SC/CG) Withholding Certificate - Approved Reduced
•	Letter 3311 (SC/CG) Withholding Certificate - Approved Reduced
•	Letter 3312 (SC/CG) Withholding Certificate - Approved Installment Plan
•	Letter 3313 (SC/CG) Withholding Certificate - Disapproved Reject
•	Letter 3314 (SC/CG) Withholding Certificate - Disapproved Reject
•	Letter 3315 (SC/CG) Withholding Certificate - Filed Late Rejected
•	Letter 3316 (SC/CG) Withholding Certificate - Disapproved Reject
•	Letter 3318 (SC/CG) Withholding Certificate - Filed Late Rejected

Otherwise, do not enter anything. The tax is assessed at the full 10 percent, 15 percent, or 21 percent amount for the Disapproved, Late or Installment letters.

- (4) If Field 02E or 02F is significant, and the amount in Field 02I is less than 10 or 15 percent of Field 02E or 02F Part I, II or III, or 21 percent of Field 02H Part II, then review Form 8288 and look for a copy of a withholding certificate. If one is attached, enter a “1” in Field 02K and 02G with an AC “6.” Otherwise, leave “blank.”

Reminder: If a withholding certificate is attached, then the Date of Withholding Certificate must be present in Field 02B, and the tax period in Field 01B must have the same YYYYMM as the DOT.

- (5) Leave Fields 02K and 02G “blank” when a withholding certificate is not attached, and Field 02I, (Part I, Part II, and Part III) is 10 or 15 percent of the amount realized in Field 02F or 02E (Part I, II or III).
- (6) Leave Fields 02K and 02G “blank” when a withholding certificate is not attached, and Field 02I, (Part I or Part II) is 21 percent of the amount subject to withholding in Field 02H Part II with an AC “6.”

- 3.22.261.21.12
(01-01-2023)
Field 02J - Large Trust Election, Part II - Line 9
- (1) This is a one-position field which may or may not be present.

(2) The valid characters are:
 - “1” = checkbox is marked, calculate tax at 21 percent.
 - “blank” = Not Applicable.

(3) The field is located only in Part II on Line 9.

(4) Enter a “1” in Field 02J when the large trust election checkbox is marked. Enter AC “6.”
- Note:** This Field will affect the math calculation when Field 02I is not 21 percent of Field 02H Part II and no withholding certificate is attached.

2,100,0001

6 02 E 10000000+ F+ G210000+J + K +

100000

Enter the taxpayer’s tax into Field 02-M (Total tax verified field) and a “1” in Field 02-K if the taxpayer is using the 21% tax rate. The taxpayer may have placed the amount on the wrong line, or forgot to check the LTE checkbox.

Figure 3.22.261-7 Large Trust Election

- 3.22.261.21.13
(01-01-2023)
Field 02L - Total Amounts Withheld Field Part IV
- (1) This is a 12-position field which may or may not be present.

(2) Field 02L is located in Part IV on Line 18.

(3) Field 01G needs to have a value of 4 for the amount in Field 02L to be valid.

(4) Field 02L cannot be blank if Field 01G has a value of 4.
- 3.22.261.21.14
(01-01-2023)
Field 02M - Total Tax Verified Field
- (1) This is a 12-position field which may or may not be present.

(2) Field 02M is used to override the taxpayers computed tax calculation when different than the computer calculation (underprint).
- 3.22.261.22
(01-01-2026)
Section 60 - Form 8288 - Direct Deposit
- (1) This subsection has instructions for correcting Section 60 Field Errors.

(2) Section 60 has data from direct deposit information.

(3) The taxpayer’s information must be processed as reported.

3.22.261.22.1
(01-01-2026)

Section 60 Field Errors

- (1) Section 60 fields are listed below.

Field	Field Title	Field Length	Location
60-A	Routing Transit Number (RTN)	9	22b
60-B	Type of Depositor Account (TDA)	1	22c
60-C	Depositor Account Number (DAN)	17	22d

3.22.261.22.2
(01-01-2026)

Field 60-A - Routing Transit Number

- (1) Field 60-A is a 9 digit field that is transcribed from Line 22b.
- (2) Field 60-A is invalid if present, and the first two digits are not:
- Between 01 through 12.
 - Between 21 through 32.
- (3) Field 60-A is invalid if it's other than numeric.
- (4) Correct coding and transcription errors and misplaced entries.
- (5) If the information on the return is not valid, delete Field 60-A.

3.22.261.22.3
(01-01-2026)

Field 60-B - Type of Depositor Account

- (1) Field 60-B is transcribed from Line 22c. It may be blank or have one alpha code of "C" for Checking or "S" for Savings.
- (2) Correct coding and transcription errors and misplaced entries.
- (3) If both or neither box (Checking or Savings) is marked, enter "C" in Field 60-B.

3.22.261.22.4
(01-01-2026)

Field 60-C - Depositor Account Number

- (1) Field 60-C is transcribed from Line 22d. It may be up to 17 characters and can be alpha, numeric, hyphen or space.
- (2) Field 60-C is invalid if:
- A Depositor Account Number is present, and a character is not numeric, alpha, hyphen or space.
 - Field 60-C is present, but Field 60-B is not present.
- (3) Correct coding and transcription errors and misplaced entries.
- (4) Check Line 22d and do the following:

If	Then
The account number is invalid (the entry has only numeric, alpha, hyphen or space),	<ol style="list-style-type: none">1. See IRM 3.22.261.22.3, Field 60-B - Type of Depositor Account, instructions.2. Enter a valid code in Field 60-B.
The account number is not valid,	Delete Field 60-C.

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 81

Exhibit 3.22.261-1 (01-01-2026)

Form 8288 - Roadmap of Field Designators Tax Year 2025 and Subsequent

01-S TPNC DRAFT	Form 8288 (Rev. January 2026) Department of the Treasury Internal Revenue Service		U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons		01-B	OMB No. 1545-0902 01-A
	Go to www.irs.gov/Form8288 for instructions and the latest information.					
	If this is an amended return, check here <input type="checkbox"/>					
	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						
1a Name of buyer or other party responsible for withholding. See instructions. 01-C 01-D			b U.S. taxpayer identification number (TIN) 01-E 01-F			
c Street address. Do not use a P.O. box. 01-H 01-I 01-J			d Apt. or suite no. 01-O			
e City or town 01-K		f State or province 01-L	g Country	h ZIP or foreign postal code 01-M	i Phone number (optional) 01-N	
2 Description and location of the U.S. real property interest acquired, transferred, or distributed; or description of transferred partnership interest. See instructions. 02-A 01-P						
3 Date of transfer 02-B			4 Date of withholding certificate or date of distribution (see instructions) 02-C		5 Number of Forms 8288-A or 8288-C attached 02-D	
01-G Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)						
6 Amount subject to withholding					6 \$ 02-F/02-E	
7 Withholding tax liability. Multiply line 6 by the applicable withholding rate on line 7a or 7b. Otherwise, check the box on line 7c.						
a 10% (0.10)					7a \$ 02-I	
b 15% (0.15)					7b \$ 02-I	
c Withholding at an adjusted amount (see instructions) 02-G <input type="checkbox"/>					7c \$ 02-I	
8 Amount withheld					8 \$ 02-K	
01-G Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)						
9 Large trust election to withhold at distribution (see instructions) 02-J <input type="checkbox"/>					9 \$ 02-F/02-E /02-H	
10 Amount subject to withholding					10 \$	
11 Withholding tax liability. Multiply line 10 by the applicable withholding rate on line 11a, 11b, or 11c. Otherwise, check the box on line 11d.						
a 10% (0.10)					11a \$ 02-I	
b 15% (0.15)					11b \$ 02-I	
c 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018)					11c \$ 02-I	
d Withholding at an adjusted amount (see instructions) 02-G <input type="checkbox"/>					11d \$ 02-I	
12 Amount withheld					12 \$ 02-K	
01-G Part III To Be Completed by Buyer/Transferee Required To Withhold Under Section 1446(f)(1)						
13 Amount subject to withholding					13 \$ 02-F	
14 Withholding tax liability. Multiply line 13 by the applicable withholding rate on line 14a or check the box on line 14b.						
a 10% (0.10)					14a \$ 02-I	
b Withholding at an adjusted amount (see instructions) 02-G <input type="checkbox"/>					14b \$ 02-I	
15 Amount withheld					15 \$ 02-K	
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62260A Form 8288 (Rev. 1-2026)						

Exhibit 3.22.261-1 (Cont. 1) (01-01-2026)

Form 8288 - Roadmap of Field Designators Tax Year 2025 and Subsequent

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Form 8288 (Rev. 1-2026)

Page 2

01-G **Part IV** To Be Completed by the Partnership Required To Withhold Under Section 1446(f)(4)

16 Partnership distributions. Complete the following items.

a Total number of distributions

16a

b Total amount of distributions

16b \$

c Total amount of other withholding

16c \$

17 Transferee's liability under section 1446(f)(1) (if known)

17 \$

18 Total amounts withheld

18 \$ 02-L

Part V To Be Completed by Buyer/Transferee Claiming a Refund of Withholding Under Section 1446(f)(4)

19 Amount subject to withholding

19 \$

20 Amount withheld (see instructions)

20 \$

21 Withholding tax liability. Multiply line 19 by the applicable withholding rate on line 21a or check the box on line 21b.

a 10% (0.10)

21a \$

b Withholding at an adjusted amount (see instructions)

☐

21b \$

22a Amount of refund requested

22a \$

To elect direct deposit for this amount, complete lines 22b, 22c, and 22d.

b Routing number

60-A

60-B

c Type: C Checking S Savings

d Account number

60-C

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

Preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN 01-U

Firm's name

Firm's EIN 01-V

Firm's address

Phone no. 01-W

Form 8288 (Rev. 1-2026)

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 83

Exhibit 3.22.261-2 (01-01-2026)

Form 8288 - Roadmap of Field Designators Tax Year 2023 - 2024

01-S TPNC		8288 Form (Rev. January 2023) Department of the Treasury Internal Revenue Service		U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons		01-B		OMB No. 1545-0902 01-A	
Go to www.irs.gov/Form8288 for instructions and the latest information.									
If this is a corrected return, check here. <input type="checkbox"/>									
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									
1a Name of buyer or other party responsible for withholding. See instructions. 01-C 01-D				b U.S. taxpayer identification number (TIN) 01-E 01-F					
c Street address, apt. or suite no., or rural route. Do not use a P.O. box. 01-H 01-I 01-J				01-O					
d City or town, state or province, country, and ZIP or foreign postal code 01-K 01-L 01-M				e Phone number (optional) 01-N					
2 Description and location of the U.S. real property interest acquired, transferred or distributed, or description of transferred partnership interest. See instructions. 02-A									
01-P									
01-R									
3 Date of transfer 02-B				4 Date of withholding certificate or date of distribution (see instructions) 02-C				5 Number of Forms 8288-A or 8288-C attached 02-D	
01-G Part I To Be Completed by the Buyer or Other Transferee Required To Withhold Under Section 1445(a)									
6 Amount subject to withholding				6 \$ 02-F/02-E					
7 Withholding tax liability. Multiply line 6 by the applicable withholding rate on line 7a or 7b. Otherwise, check the box on line 7c.				7a \$ 02-I					
a 10% (0.10)				7b \$ 02-I					
b 15% (0.15)				7c \$ 02-I					
c Withholding at an adjusted amount (see instructions) 02-G <input type="checkbox"/>									
8 Amount withheld				8 \$		02-K			
01-G Part II To Be Completed by an Entity Subject to the Provisions of Section 1445(e)									
9 Large trust election to withhold at distribution (see instructions) 02-J <input type="checkbox"/>				9 \$ 02-F/02-E					
10 Amount subject to withholding				10 \$ 02-H					
11 Withholding tax liability. Multiply line 10 by the applicable withholding rate on line 11a, 11b, or 11c. Otherwise, check the box on line 11d.				11a \$ 02-I					
a 10% (0.10)				11b \$ 02-I					
b 15% (0.15)				11c \$ 02-I					
c 21% (0.21) (or 35% (0.35) for distributions made before January 1, 2018)				11d \$ 02-I					
d Withholding at an adjusted amount (see instructions) 02-G <input type="checkbox"/>									
12 Amount withheld				12 \$		02-K			
01-G Part III To Be Completed by Buyer/Transferee Required To Withhold Under Section 1446(f)(1)									
13 Amount subject to withholding				13 \$ 02-F					
14 Withholding tax liability. Multiply line 13 by the applicable withholding rate on line 14a or check the box on line 14b.				14a \$ 02-I					
a 10% (0.10)				14b \$ 02-I					
b Withholding at an adjusted amount (see instructions) 02-G <input type="checkbox"/>									
15 Amount withheld				15 \$		02-K			
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62260A Form 8288 (Rev. 1-2023)									

Exhibit 3.22.261-2 (Cont. 1) (01-01-2026)

Form 8288 - Roadmap of Field Designators Tax Year 2023 - 2024

Form 8288 (Rev. 1-2023)

Page 2

01-G

Part IV

To Be Completed by the Partnership Required To Withhold Under Section 1446(f)(4)

16

Partnership distributions. Complete the following items.

a

Total number of distributions

16a

b

Total amount of distributions

16b

\$

c

Total amount of other withholding

16c

\$

17

Transferee's liability under section 1446(f)(1) (if known)

17

\$

18

Total amounts withheld

18

\$

02-L

Part V

To Be Completed by Buyer/Transferee Claiming a Refund of Withholding Under Section 1446(f)(4)

19

Amount subject to withholding

19

\$

20

Amount withheld (see instructions)

20

\$

21

Withholding tax liability. Multiply line 19 by the applicable withholding rate on line 21a or check the box on line 21b.

a

10% (0.10)

21a

\$

b

Withholding at an adjusted amount (see instructions) ☐

21b

\$

22

Amount of refund requested

22

\$

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 ☐ if self-employed

PTIN

01-U

Firm's name

Firm's EIN

01-V

Firm's address

Phone no.

01-W

Form 8288 (Rev. 1-2023)

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 85

Exhibit 3.22.261-3 (01-01-2015)

Computer Condition Codes

Codes	Explanation
D	When reasonable cause exists for waiver of the failure to pay penalty.
O	When there is an indication a manual refund will be issued.
R	Shows a delinquent return with reasonable cause. Do not assess a failure to file penalty.
U	Unprocessable transaction or document.
W	Shows the return has been cleared by Statutes.
X	Credit freeze.
3	No Reply to Correspondence: To bypass validation of the correspondence received date when the taxpayer does not reply to IRS-generated correspondence.
4	Shows the IRS prepared returns under IRS 6020(b).
7	When denying the reasonable cause explanation for filing and paying late. Caution: When using “ CCC 7 ” do not use “ CCC D or CCC R. ”

Exhibit 3.22.261-4 (01-01-2015)**♦ Province, State, and Territory Abbreviations ♦**

Australia State	Abbreviation
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

Brazil State	Abbreviation
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Esperito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Parana	PR
Paraiba	PB
Para	PA
Pernambuco	PE
Piaui	PI
Rio Grande do Norte	RN
Rio Grande do Sul	RS

Exhibit 3.22.261-4 (Cont. 1) (01-01-2015)

◆ Province, State, and Territory Abbreviations ◆

Brazil State	Abbreviation
Rio de Janeiro	RJ
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sergipe	SE
Sao Paulo	SP
Tocantins	TO

Canada Province/Territory	Abbreviation
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Cuba Provincias	Abbreviation
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad di La Habana	CH
Gramma (Bayamo)	GR
Guantanamo	GT

Exhibit 3.22.261-4 (Cont. 2) (01-01-2015)**♦ Province, State, and Territory Abbreviations ♦**

Cuba Provincias	Abbreviation
Holguin	HO
La Habana	HA
Matazas	MT
Municipio Especial Isla de la Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

Italy Provincia	Abbreviation
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluna	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA
Caltanissetta	CL
Campobasso	CB
Caserta	CE

Exhibit 3.22.261-4 (Cont. 3) (01-01-2015)

◆ Province, State, and Territory Abbreviations ◆

Italy Provincia	Abbreviation
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CN
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN
Massa-Carrara	MS
Matera	MT

Exhibit 3.22.261-4 (Cont. 4) (01-01-2015)**◆ Province, State, and Territory Abbreviations ◆**

Italy Provincia	Abbreviation
Messina	ME
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Pavenna	RA
Peggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA
Sassari	SS
Savona	SV

Exhibit 3.22.261-4 (Cont. 5) (01-01-2015)

◆ Province, State, and Territory Abbreviations ◆

Italy Provincia	Abbreviation
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TO
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH
Coahuila	COAH
Colima	COL

Exhibit 3.22.261-4 (Cont. 6) (01-01-2015)**♦ Province, State, and Territory Abbreviations ♦**

Mexico State	Abbreviation
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana ROO	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

The Netherlands Province	Abbreviation
Drenthe	DR
Flevoland	FLD
Friesland	FR
Gelderland	GLD
Groningen	GN

Exhibit 3.22.261-4 (Cont. 7) (01-01-2015)**◆ Province, State, and Territory Abbreviations ◆**

The Netherlands Province	Abbreviation
Lemburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

Exhibit 3.22.261-5 (01-01-2015)**Sample Withholding Certificate and Blank Form 8288-B**

Internal Revenue Service	Department of the Treasury
	Date of the Withholding Certificate:
	Taxpayer Identification Number:
	File Number:
	Contact Person:
	Contact Identification Number:
	Contact Telephone Number: (Not a toll-free number)
	Contact Hours:
Dear	
We received your Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests. This Form 8288-B is for the disposition of the U.S. real property interest described as The transferor of the described property is and the transferee is	
This letter is your approved withholding certificate and your legal notification that the required withholding amount for tax liability for the disposition of the U.S. real property interest described above would exceed their maximum tax liability. Therefore, we reduced the required withholding to We also determined that substitution of the reduced withholding amount would not jeopardize the collection of the tax imposed on any gain reported from the disposition of the U.S. real property interest.	
As a reminder, this withholding certificate doesn't eliminate the requirement to file a United States income tax return to report this transaction.	
If you have any questions, please call the contact person whose name, telephone number and hours appear above. If the number is outside your local calling area, there will be a long-distance charge to you. Or, you may write to us at the address shown at the top of this letter.	
Sincerely,	
Operations Manager, Accounts Management 1	
Letter 3310 (SC/CG) Catalog Number 28675B	

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 95

Exhibit 3.22.261-5 (Cont. 1) (01-01-2015)

Sample Withholding Certificate and Blank Form 8288-B

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 <input type="checkbox"/> Transferee <input type="checkbox"/>		
4a Name of withholding agent (see instructions)		b Identification number
c 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)
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:		
a Date of transfer (month, day, year) (see inst.)		b Contract price \$
c Type of interest transferred: <input type="checkbox"/> Real property <input type="checkbox"/> Associated personal property <input type="checkbox"/> Domestic U.S. real property holding corporation		
d Use of property at time of sale: <input type="checkbox"/> Rental or commercial <input type="checkbox"/> Personal <input type="checkbox"/> Other (attach explanation)		
e Adjusted basis \$		
f Location and general description of property (for a real property interest), description (for associated personal property), or the class or type and amount of the interest (for an interest in a U.S. real property holding corporation). See instructions.		
g For the 3 preceding tax years:		
(1) Were U.S. income tax returns filed relating to the U.S. real property interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," when and where were those returns filed? ▶		
(2) Were U.S. income taxes paid relating to the U.S. real property interest? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the amount of tax paid for each year ▶		
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.		
a <input type="checkbox"/> The transferor is exempt from U.S. tax or nonrecognition treatment applies.		
b <input type="checkbox"/> The transferor's maximum tax liability is less than the tax required to be withheld.		
c <input type="checkbox"/> The special installment sales rules described in section 7 of Rev. Proc. 2000-35 allow reduced withholding.		
8 Does the transferor have any unsatisfied withholding liability under section 1445? <input type="checkbox"/> Yes <input type="checkbox"/> No See the instructions for information required to be attached.		
9 Is this application for a withholding certificate made under section 1445(e)? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," check the applicable box in a and the applicable box in b below.		
a Type of transaction: <input type="checkbox"/> 1445(e)(1) <input type="checkbox"/> 1445(e)(2) <input type="checkbox"/> 1445(e)(3) <input type="checkbox"/> 1445(e)(5) <input type="checkbox"/> 1445(e)(6)		
b Applicant is: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Other person required to withhold. Specify your title (e.g., trustee) ▶		
Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.		
Signature		Date
Title (if applicable)		
For Privacy Act and Paperwork Reduction Act Notice, see the instructions.		
Cat. No. 10128Z		Form 8288-B (Rev. 2-2016)

Exhibit 3.22.261-6 (11-10-2021)**◆ Potential Frivolous Arguments for Examination Review ◆*****Potential Frivolous Arguments***

Potential Frivolous Arguments	Description
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC (Uniform Commercial Code) 1-207 or UCC 1-308	Return has income and deductions but the jurat was altered or stricken. May include reference to UCC 1-207 or a statement the return was not signed under penalties of perjury.
Amended Returns/Form 843, Claim For Refund and Request for Abatement, Claim	Amended return or a Form 843 filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ul style="list-style-type: none"> a. Files a return claiming several types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns. b. Files a return containing the filers identifying information but does not request a refund, often lacking sufficient information to determine a tax liability. c. Files a return with several types of rambling dialogue or confusing arguments no one could reasonably view as a good faith effort to follow the law. d. Files a return that tries to send some type of message or protest to the IRS, but does not include sufficient identifying information for the IRS to either determine the identity of the taxpayer or correspondent or return address.
Challenges to Authority/Due Process	Questions several administrative authorities such as delegation orders, summons authority, Privacy Act, etc. Argues they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in Other Documents	Argues Title 26 of the United States Code is not law because it was never enacted as named.

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 97

Exhibit 3.22.261-6 (Cont. 1) (11-10-2021)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
Collection Issues	Files frivolous documents contending several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests, etc.) because they are not filed and signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, “disclaims the liability for the tax due,” making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents are not subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign S Corporations from sources within the United States is taxable.
Form 1099-OID (Original Issue Discount)	An individual files a return reporting false amounts of income (generally “Other or Miscellaneous” income) and all of them claim a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they do not calculate any tax due. Some of the returns have Form 1099-OID, Original Issue Discount, attached and some have Forms 1096. Other false financial instruments may be filed in the place of or in addition to the Forms 1099-OID such as Form 2439, promissory notes, bonds, sight drafts, etc.
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them wages are exempt from withholding. Based on 26 CFR Section 1.861, promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employee’s wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.

Exhibit 3.22.261-6 (Cont. 2) (11-10-2021)**◆ Potential Frivolous Arguments for Examination Review ◆**

Potential Frivolous Arguments	Description
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax-paying public into a “new world order.”
Not a Person	Argues a taxpayer is not a “person” within the meaning of IRC 7701(a)(14) of the Internal Revenue Code.
Obscene, Vulgar, Harassing	Submits documents or other materials indicating non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
Straw Men	Argues the government has created an entity separate and distinct from the taxpayer - a “straw man” and any tax obligations are exclusively those of the “straw man.”
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
U.S. vs. Long	Submits a return with zero money amounts much the same as the Zero Return category and U.S. vs. Long is referenced.
Unsigned Returns	The individual completes a return but does not sign, a statement indicating disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.

Exhibit 3.22.261-6 (Cont. 3) (11-10-2021)

◆ Potential Frivolous Arguments for Examination Review ◆

Potential Frivolous Arguments	Description
Zero Returns	<p>Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 2439, Form OID and other BMF filings that claim no income and request refunds). See Rev. Rul. 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code established an income tax liability. The statement may also contain arguments about the definition of income. There are several variations on this type of filing such as those bearing the words “nunc pro tunc” and “not liable.”</p> <p>Note: Returns having only zeros, no entries, are blank, or show “None,” “Not Liable,” etc. with no evidence of a frivolous argument are not considered as frivolous returns.</p>
Other	<p>All others including those in Notice 2010-33 or any subsequent superseding notice. See also http://www.irs.gov/Tax-Professionals/The-Truth-About-Frivolous-Tax-Arguments-Introduction on IRS.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p>Note: Frivolous arguments citing “Collection Due Process” (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for more information.</p>

Exhibit 3.22.261-7 (01-01-2017)**◆ U.S. Territories ZIP Codes ◆*****American Samoa (AS)***

City	ZIP Code	City	ZIP Code
Faga'itua	96799	Olosega Manua'	96799
Leone	96799	Pago Pago	96799

Federated States of Micronesia (FM)

City	ZIP Code	City	ZIP Code
Chuuk	96942	Pohnpei	96941
Kosrae	96944	Yap	96943

Guam (GU)

City	ZIP Code	City	ZIP Code
Agana	96910	Tamuning	96931
Inarajan	96917	Umatac	96915
Merizo	96916	Yona	96915

Marshall Islands (MH)

City	ZIP Code	City	ZIP Code
Ebeye	96970	Majuro	96960

Northern Mariana Islands (MP)

City	ZIP Code	City	ZIP Code
Capitol Hill	96950	Saipan	96950
Rota	96951	Tinian	96952

Palau (PW)

City	ZIP Code	City	ZIP Code
Koror	96940	Palau	96940

Puerto Rico (PR)

City	ZIP Code	City	ZIP Code
Adjuntas	00601	Las Marias	00670
Aguada	00602	Las Piedras	00771
Aguadilla	00603	Levittown	00950

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 101

Exhibit 3.22.261-7 (Cont. 1) (01-01-2017)

◆ U.S. Territories ZIP Codes ◆

City	ZIP Code	City	ZIP Code
Aguas Buenas	00703	Loiza	00772
Aguirre	00704	Loiza Street Station	00936
Aibonito	00705	Luquillo	00773
Anasco	00610	Manati	00674
Angeles	00611	Maricao	00606
Arecibo	00612	Maunabo	00707
Arroyo	00714	Mayaguez	00680
Bajadero	00616	Mercedita	00715
Barceloneta	00617	Minillas	00940
Barranquitas	00794	Moca	00676
Bo Obrero	00935	Morovis	00687
Bayamon	00956	Naguabo	00718
Boqueron	00622	Naranjito	00719
Cabo Rojo	00623	Orocovis	00720
Caguas	00725	Palmer	00721
Camuy	00627	Patillas	00723
Canovanas	00729	Penuelas	00624
Caparra Heights	00920 - 00922	Ponce	00731
Carolina	00979 - 00987	Puerta de Tierra	00906
Catano	00962	Puerta Real	00740
Cayey	00736	Punta Santiago	00741
Ceiba	00735	Quebradillas	00678
Ciales	00638	Ramey	00603
Coamo	00769	Rincon	00677
Comerio	00782	Rio Blanco	00744
Corozal	00783	Rio Grande	00745
Coto Laurel	00780	Rio Piedras	00925, 00927, 00928
Culebra	00775	Rosario	00636
Dorado	00646	Sabana Grande	00637
Ensenada	00647	Sabana Hoyos	00688

Exhibit 3.22.261-7 (Cont. 2) (01-01-2017)**◆ U.S. Territories ZIP Codes ◆**

City	ZIP Code	City	ZIP Code
Fajardo	00738	Sabana Seca	00952
Fernandez Juncos	00936	Saint Just	00978
Florida	00650	Salinas	00751
Fort Buchanan	00934	San Antonio	00690
Garrochales	00652	San German	00683
Guanica	00653	San Juan	00936
Guayama	00784	San Lorenzo	00754
Guayanilla	00656	San Sebastian	00685
Guaynabo	00965 - 00971	Santa Isabel	00757
Gurabo	00778	Santurce	00936
Hatillo	00659	Toa Alta	00953
Hato Rey Station	00936	Toa Boa	00949
Humacao	00791	Trujillo Alto	00976
Isabela	00662	Utua	00641
Jayuya	00664	Vega Alta	00692
Juana Diaz	00795	Vega Baja (box 1-9049)	00694
Juncos	00777	Vieques	00765
Lajas	00667	Villalba	00766
La Plata	00786	Yabucoa	00767
Lares	00669	Yauco	00698

Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section)

City	ZIP Code	City	ZIP Code
Charlotte Amalie	00802	Saint Croix	00820
Christiansted	00820	Saint John	00830
Cruz Bay	00830	Saint Thomas	00805
Downtown	00840	Sunny Isle	00850
Frederiksted	00840	Veterans Annex	00820
Kingshill	00850		

Exhibit 3.22.261-8 (01-01-2025)

Glossary and Acronyms

Glossary

Glossary	Definition
Action Codes	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
Action Trail	A notation in the lower left side margin on page 1 of a return which shows or explains an action taken.
Amended Return	A return changing information submitted on a previously filed return.
Audit Code	An alpha character edited in the right bottom margin of a return to identify a specific condition for the Examination Operation.
Batch	A group of blocks of documents. A batch cannot contain more than 20 blocks.
Block	A group of up to 100 documents with consecutive DLNs containing the same block number (digits 9 through 11 of the DLN). (A block cannot contain more than 100 documents since the documents are numbered from 00 to 99).
Business Master File (BMF)	A magnetic tape file containing information about taxpayers filing business returns and related documents.
Calendar Year	A tax year beginning January 1 and ends on December 31.
Centralized Authorization File (CAF)	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and state tax returns. The CAF system contains two types of records: 1. Taxpayer records 2. Representative records
Check Digits	Two alpha characters used to identify the tax account.
Coding	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.

Exhibit 3.22.261-8 (Cont. 1) (01-01-2025)
Glossary and Acronyms

Glossary	Definition
Computer Condition Code (CCC)	A single alpha or numeric character edited on a return which either identifies a special condition or directs the computer to take a specific programmed action. CCCs are posted to the Master File.
Correspondence Action Sheets (CAS)	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return; others generate a letter.
Current Year Return	For processing in 2026, a Current Year Return is a return filed for tax year 2025.
Data	All information reported or coded on forms, schedules, and attachments.
Delinquent Return	A return filed after the due date without an approved extension.
Document	Written information, (e.g., forms, schedules and attachments).
Document Locator Number	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
Dummying	The act of transferring information provided by the taxpayer onto a required transcribed form/schedule.
Editing	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
Employer Identification Number	A nine-digit number identifying the account of a business taxpayer on the Business Master File.
Entry	Any type of mark entered by, or edited for, the taxpayer.
Error Resolution System (ERS)	A system for the examination and correction of returns rejected due to taxpayer and processing errors.
Fiscal Year	A tax year which ends on a date other than December 31.
Form	An IRS document identified by a number, e.g., Form 1040.
Frivolous Filer/Non-Filer	Filers and non-filers who use certain types of tax avoidance arguments which are not supported by law.

Exhibit 3.22.261-8 (Cont. 2) (01-01-2025)

Glossary and Acronyms

Glossary	Definition
Hardship	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures. Although a determination of hardship is highly subjective, the work leader must be consulted if a particular situation may be considered for referral to the Taxpayer Advocate Service (TAS).
Individual Master File (IMF)	A magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.
Individual Taxpayer Identification Number (ITIN)	A unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return or are listed as a spouse or a dependent and who do not have and cannot obtain a valid Social Security Number. Taxpayers obtain an ITIN by filing a Form W-7.
Integrated Data Retrieval System (IDRS)	A system that enables employees in the area/territory offices and the campuses to have visual access to certain computer-based information in taxpayer accounts.
Integrated Submission and Remittance Processing System (ISRP)	A computerized system which will convert paper tax and information documents and remittances received by the IRS into perfected electronic records of taxpayer data.
International Return	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
Julian Date	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
Jurat	The perjury statement required in the signature area of a tax return, form, or schedule.
Master File	A magnetic tape record which contains taxpayer accounts.
Misblocked Return	A Form 1040, Form 1040A or Form 1040EZ, found in the wrong type of block or batch. For example, a Form 1040A found in a batch of Forms 1040.
Misfiled Return	A Form 1040, Form 1040A or Form 1040EZ, filed when a BMF form should have been filed instead.

Exhibit 3.22.261-8 (Cont. 3) (01-01-2025)
Glossary and Acronyms

Glossary	Definition
Name Control	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, child care providers, etc.
Non-Resident Alien (NRA)	An alien individual (not a U.S. citizen), who does not meet either the green card test or the substantial presence test for the calendar year.
Numeric Character	A number or numeral between 0 and 9, inclusive.
Perfecting	Making returns acceptable for data entry through editing procedures.
Pipeline	The areas in the IRS Submission Processing Campus that process a return from the time it is received until the data from the return is entered to an account in the IRS' main computer. These areas include Receipt and Control, Code and Edit, Data Conversion, Error Resolution, Rejects, and Unpostables.
Power of Attorney (POA)	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
Primary Taxpayer	The taxpayer who is listed first on the name line caption of a joint return.
Primary Taxpayer Identification Number	The TIN associated with the taxpayer who is listed first on the name line of the caption.
Prior Year Return	A return for a tax period prior to the current tax year.
Processable Return	A return which meets all the requirements for ISRP input.
Received Date	Date a return was received by the IRS. If the date is unknown and a Received Date is required, there is a prescribed formula for determining the date to edit as the Received Date. (Required on Amended, Fiscal Year, Short Year, Prior Year, and Delinquent Returns).
Re-Input Document	A document that did not post to the Master File when originally entered and is now being entered again with a Form 3893, Re-Entry Document Control.
Return	A legal document used by the taxpayer to report income, deductions, and tax liability.
Return Due Date	The date in which the return is due to the IRS.

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 107

Exhibit 3.22.261-8 (Cont. 4) (01-01-2025)

Glossary and Acronyms

Glossary	Definition
Return Processing Code (RPC)	A single character edited on a return to direct the computer to take specific actions in processing the return. This code does not post to the Master File.
Schedule	An IRS document identified by alpha characters or numbers (e.g., Schedule B, Schedule 8812).
Secondary Taxpayer	The taxpayer who is listed second on the name line caption of a joint return.
Secondary Identification Number	The TIN associated with the taxpayer whose name appears second on a joint return.
Significant Entry	Any positive or negative number or dollar amount other than zero.
Social Security Number	A nine-digit number identifying the account of an individual on the Individual Master File.
Statute Return	A return filed for a Tax Period more than three years prior to the current Tax Period.
Suffix	Information added at the end of a word, phrase, or series of numbers. For instance, a title may be edited as a suffix to a name as in James Canary, Exec.
Tax Examiner (TE) Stamp	A rubber stamp containing a unique identifying number of the Code & Edit tax examiner working the return.
Tax Period	The time covered by a particular return represented by the year and month in which the period ends. For example, "2512" stands for the tax year ending December 31, 2025.
Taxpayer Advocate Service	An independent organization within the IRS whose employees help taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
Taxpayer Identification Number (TIN)	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN) or an Employer Identification Number (EIN).

Exhibit 3.22.261-8 (Cont. 5) (01-01-2025)**Glossary and Acronyms**

Glossary	Definition
Third Party Designee	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
Transaction Code (TC)	A three-digit numeric code defining the precise nature of an action posted to the Master File.
Transcription	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
Unpostables	Data which cannot be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.
Unprocessable Document	A document which cannot be perfected for the ADP system, usually because of incomplete information.

Acronyms

Acronym	Definition
ADM	Administrator
AKA	Also Known As
AP	Approved Paragraph
APO	Army Post Office
ASED	Assessment Statute Expiration Date
AUSPC	Austin Submission Processing Campus
AWS	Alternative Work Schedule
BMF	Business Master File
BOB	Block Out of Balance
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
CLS	Common Law Spouse
COMM	Commissioner
CONS	Conservator
CP	Computer Paragraph
CPA	Certified Public Accountant

Exhibit 3.22.261-8 (Cont. 6) (01-01-2025)

Glossary and Acronyms

Acronym	Definition
CSPC	Cincinnati Submission Processing Campus
CY	Calendar Year
DECD	Deceased
DLN	Document Locator Number
DOD	<ul style="list-style-type: none"> • Date of Death • Department of Defense
DPO	Diplomatic Post Office
EGA	Ethics in Government Act
EIN	Employer Identification Number
ERS	Error Resolution System
EXEC	Executor
FEC	Foreign Employer Compensation
FICA	Federal Insurance Contribution Act
FMV	Fair Market Value
FPO	Fleet Post Office
FSPC	Fresno Submission Processing Campus
FRP	Frivolous Return Program
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay
FY	Fiscal Year
GDN	Guardian
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRP	Information Returns Processing
IRS	Internal Revenue Service
IRSN	Internal Revenue Service Number

Exhibit 3.22.261-8 (Cont. 7) (01-01-2025)
Glossary and Acronyms

Acronym	Definition
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
KCSPC	Kansas City Submission Processing Campus
LAFCP	Living Abroad Foreign Care Provider
LEM	Law Enforcement Manual
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFT	Master File Transaction
NCOA	National Change of Address
NO	National Office
NR	No Record
NRA	Non-Resident Alien
OSPC	Ogden Submission Processing Campus
PAO	Process As Original
PCD	Program Completion Date
PDS	Private Delivery Service
PER REP	Personal Representative
POA	Power of Attorney
POD	Post of Duty
PPR	<ul style="list-style-type: none"> • Personal Property Rental • Payment Plan Request
P-TIN	Primary Taxpayer Identification Number
Prep. TIN (PTIN)	Preparer Tax Identification Number
PY	Prior Year
RICS	Return Integrity and Compliance Services
RPC	Returns Processing Code
RTN	Routing Transit Number
SERP	Servicewide Electronic Research Program
SPC	<ul style="list-style-type: none"> • Special Processing Code • Submission Processing Center

Exhibit 3.22.261-8 (Cont. 8) (01-01-2025)**Glossary and Acronyms**

Acronym	Definition
SFR	Substitute for Return
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TE	Tax Examiner
TIN	Taxpayer Identification Number
TP	Taxpayer
TR	Trustee
TS	Taxpayer Services
TY	Tax Year
USPS	United States Postal Service

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 113

3	Street Address	52
3.....41	Zip Code	38
4	Collection Secured	22
4.....41	Common Fields.....	35
7	Computer Condition Code.....	41
7.....41	3.....	53, 54
A	4	21, 22, 54
Action Code	7.....	54
0.....26, 27, 31, 67, 68, 69	D	54
1.....26, 27, 67, 68, 69	G.....	22, 24
2.....26, 28	O	54
3.....26, 28, 31, 44, 45, 47	R.....	21, 54
4.....26, 28, 29	U	54
5.....26, 28, 29	W.....	21, 22, 54
6.....26, 28, 29, 30, 31, 43, 45, 47, 50, 69	X	22, 54
7.....26, 29, 31, 32	Consistency	8
9.....26, 29	Contact Procedure	10
Address	Correction Attempt	
AUSPC - ITIN.....15	AA.....	32
Amended	Correspondence	18, 19
Duplicate.....24	CRD(See also Correspondence).....	19, 53
Replacement.....24		
Superseding.....24	D	
Amount Realized	Date of Transfer (DOT).....	62
67, 68	Date of Transfer	41
Amount Subject to Withholding 15 percent	Tax Period	36, 62
68	Date	36
Amount Subject to Withholding 21 percent	D	41
67	Disclosure	12
Amount Subject to Withholding.....	DLN	19
67	17641.....	41
Application	60140.....	41
15	98140.....	41
Attachment	98641.....	41
15	Blocking Series.....	1
	Doc Code.....	1
B	File Location Code	1
Background	Julian Date.....	1
2	List Year.....	1
BMF	Sequence Number.....	1
Business Master File.....1	Tax Class	1
BPI.....	Dollars and Cents	41, 67, 68, 69, 74
75	DOT	19, 65
Bypass Indicator.....	Date of Transfer.....	1
69		
C	E	
CAF Indicator	EIN.....	19
54	Entity Underprint Code	45, 56
Calendar Return.....	Error Correction.....	32
20	Error Register	25, 31, 41
CCC	* (asterisk)	32
85	Examination Prepared.....	22
CII		
56		
City		
Foreign Address		
52		
MCC.....		
52		
Province Code.....		
38		

Examination Secured Return	22
Exhibit	
3.22.261-1	
Form 8288 - Transcription Lines - Page 1	81
Form 8288 - Transcription Lines - Page 1	83
3-22-261-2	
Form 8288 - Computer Condition Codes.....	85
3.22.261-3	
Province, State and Territory Abbreviations	86
3.22.261-4	
Sample Withholding Certificate and Blank Form	
8288-B.....	94
3.22.261-5	
Potential Frivolous Arguments for Examination	
Review.....	96
3.22.261-6	
U.S. Territories ZIP Codes	100

F**FAX**

Signature.....	11
----------------	----

Field 01A

Remittance Amount	43
-------------------------	----

Field 01B

Tax Period(<i>See also</i> DOT)	44
--	----

Field 01C

Name Line	45
-----------------	----

Field 01D

Name Control	45
--------------------	----

Field 01E

TIN (Tax Identification Number)	47
---------------------------------------	----

Field 01F

TIN TYPE (Taxpayer Identification Number Type) ..	48
---	----

Field 01G

Part Number	49
-------------------	----

Field 01H

In-Care of Name Line.....	50
---------------------------	----

Field 01I

Foreign Address(<i>See also</i> Field 01J).....	51
--	----

Field 01J

Street Address	52
----------------------	----

Field 01K

City.....	52
-----------	----

Field 01L

State	52
-------------	----

Field 01M

Zip Code	53
----------------	----

Field 01N

Transferee Telephone Number.....	53
----------------------------------	----

Field 01O

Correspondence Received Date	53
------------------------------------	----

Field 01P

Received Date	54
---------------------	----

Field 01Q

CAF Indicator.....	54
--------------------	----

Field 01R

Computer Condition Code.....	54
------------------------------	----

Field 01S

TPNC	
------	--

Taxpayer Notice Code.....	55
---------------------------	----

Field 01T

EUC	
-----	--

Entity Underprint Code.....	56
-----------------------------	----

Field 01U

Preparer's Tax Identification Number - PTIN	58
---	----

Field 01V

Paid Preparer EIN	59
-------------------------	----

Field 01W

Paid Preparer Phone Number.....	59
---------------------------------	----

Field 02A

Property Description (USRPI)	61
------------------------------------	----

Field 02B

Date of Transfer (DOT)(<i>See also</i> DOT)	62
--	----

DOT	62
-----------	----

Field 02D

Number of Form 8288-A(s) filed	65
--------------------------------------	----

Field 02E

Amount Subject to Withholding 15 percent.....	68
---	----

Field 02F

Amount Realized	67
-----------------------	----

Field 02G

Reduced Withholding Indicator	
-------------------------------	--

RWI.....	76
----------	----

Field 02H

Amount Subject to Withholding 21 percent.....	67
---	----

Field 02I

Total Tax Underprint	74
----------------------------	----

Total Tax	69
-----------------	----

Field 02J

Large Trust Election	78
----------------------------	----

Field 02K

Bypass Indicator	
------------------	--

BPI.....	75
----------	----

Field 02M

Total Tax Verified	
--------------------	--

underprint	78
------------------	----

Field Breaker

Error Register	
----------------	--

r (bracket)	26
-------------------	----

+ (plus)	26
----------------	----

- (negative)	26
--------------------	----

, (comma)	26
-----------------	----

# (pound)	26
-----------------	----

Field Designator	42
------------------------	----

Section 01.....	32
-----------------	----

Section 02	32, 59
------------------	--------

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 115

Field		Glossary and Acronyms	103
01D	47	Grace Period	32
01E	45		
01F	45, 47	I	
01T	45, 47		
02H	43	IDRS Command Code	
02I	43	CFINK	12
Error Register		IDRS Letter	
Fixed	25	3104C	19, 47, 56, 61, 62, 65
Variable	25	IDRS	
FIRPTA	1, 2, 6	BMF Entity	36
Fiscal Return	20	Command Code	
FLC		FRM77	20
17	1	REQ77	20
29	1	INOLE	44
60	1	INOLE	45
98	1	ENMOD	45
File Location Code	1	INOLE	45
Foreign Address	51	ENMOD	45
Foreign Corporation	2, 6	NAMES	45
Foreign Estate	2, 6	NAMEI	45
Foreign Partnership	2, 6	NAMEB	45
Foreign Person	20	NAMEE	45
Foreign Trust	2, 6	INOLE	47
Form		ENMOD	47
1040-NR	6	NAMES	47
1120-F	6	NAMEI	47
13133		NAMEB	47
Expedite Processing Cycle	21, 22	NAMEE	47
13698	6	CP 193	24
2345	6	Definer	
3244	19	V	36
3696	19, 56	W	36
4227	19, 20, 31, 44	TC 000	36
8288	18	Illegible Data	20
8288-A		In-Care of Name Line	50
Copy A and B	6	Installment W/H Cert	62
Copy B mailed	6, 15, 41, 49, 50, 51, 65, 67, 68, 69	IRC	
8288-B	15	1445	1, 2
8288	1, 6, 15, 19, 41, 43, 44, 45, 49, 50, 51, 65, 67, 68, 69	501(d)	56
8804	6	6020(b)	12
911	11	6020(b)	21, 56
W-7/W-7SP	15	6103	12
Frivolous Return		6109	2
None	22	6229	12
Not Liable	22	6501	
		ASED	12
		6502	
		CSED	12
		6503	12
		6511	
		RSED	12
		7213A	12
G			
G	41		

7213.....	12
7431.....	12
897(i).....	2

IRM

13.1.7.2.....	18
21.3.3.....	18

L

Large Trust Election	78
Loop Register	25, 26

M**Mailing Address**

AUSPC	15
-------------	----

Math Status Code 3	75
---------------------------------	----

MFT

17.....	1, 41
---------	-------

Missing Data	20
---------------------------	----

N

Name Control	45
---------------------------	----

Name Line	45
------------------------	----

Names

Name Control	36
--------------------	----

NMF

Non-Master File	1
-----------------------	---

NRA	6
------------------	---

Non-Resident Alien.....	2
-------------------------	---

Number of Form 8288-A(s) filed	65
---	----

O**OFP**

11330.....	1, 41
------------	-------

O	41
----------------	----

P

Paid Preparer EIN	59
--------------------------------	----

Paid Preparer Phone Number	59
---	----

Part Number	49
--------------------------	----

POA	12
------------------	----

Prepared by Collection	21
-------------------------------------	----

Preparer's Tax Identification Number - PTIN	58
--	----

Property Description (USRPI)	61
---	----

R

RA	6
-----------------	---

Resident Alien.....	2
---------------------	---

RDD	12, 62
------------------	--------

Return Due Date	1
-----------------------	---

Received Date	54
----------------------------	----

Editing Received Date.....	32
----------------------------	----

Grace Period	32
--------------------	----

Minus 10 Days.....	32
--------------------	----

REITS

Real Estate Investment Trust.....	2
-----------------------------------	---

Remittance Amount	43
--------------------------------	----

Representative	11
-----------------------------	----

R	41
----------------	----

RIC

Regulated Investment Company	2
------------------------------------	---

RRA 98	10
---------------------	----

RWI	76
------------------	----

S

SCRS	47
-------------------	----

SCRS	26, 41, 43, 44, 45, 62
-------------------	------------------------

Section 01	42
-------------------------	----

Section Validity Error

Extraneous Data.....	30
----------------------	----

ISRP Error	30
------------------	----

Missing Data.....	30
-------------------	----

Terminus Error.....	30, 31
---------------------	--------

Section	25
----------------------	----

3705.....	10
-----------	----

Secured Return

Collection	21
------------------	----

SFR

Substitute for Return	22
-----------------------------	----

Signature	56
------------------------	----

SLA

Service Level Agreement.....	11
------------------------------	----

Special Return	21
-----------------------------	----

Stamped Copy B mailed	6
------------------------------------	---

State	39, 52
--------------------	--------

Statute	12, 22
----------------------	--------

Street Address	51, 52
-----------------------------	--------

T**TAS**

Taxpayer Advocate Service	11
---------------------------------	----

Tax Period	19
-------------------------	----

DOT	36, 44
-----------	--------

Tax Rate

10 percent.....	2, 15, 69, 74, 75, 76
-----------------	-----------------------

15 percent	69, 74, 76
------------------	------------

21 percent.....	2, 15, 69, 74, 75, 76
-----------------	-----------------------

TC 000	47, 48
---------------------	--------

TC 599	20
---------------------	----

TC 59X	21
---------------------	----

TD

Treasury Decision	
-------------------	--

9082.....	2
-----------	---

TIN

IRSIN	48
-------------	----

Foreign Investment in Real Property Tax Act (FIRPTA) 3.22.261

page 117

ITIN	48
SSN	48
TIN Type	36
TIN TYPE	45, 47, 48
TIN	
EIN	36
IRSN	36, 45, 47
ITIN	36, 45, 47
Range(s)	36
SSN	36, 45, 47
Total Tax Underprint	74
Total Tax Verified	78
Total Tax	69
TPNC	55, 67, 68
01	69, 74
Transferee Telephone number	53
Transferee/Buyer	2, 20
Transferee	6
Transferor/Seller	2, 6
Transship	19

U

U	41
Unprocessable	19
USRPI	15, 49, 50, 62
U.S. Real Property Interest	2

V

Validity Error	
Field	30
Math/Consistency	30, 31

Section	30
Virgin Islands	2

W

W and I	11
Website	
TAS SLA	11
W	41
Withholding Certificate	44, 62, 69, 75
3309	15
3310	15
3312	15
3313	15
3314	15
3316	15
Letter	
3307 (SC/CG)	76
3308 (SC/CG)	76
3309 (SC/CG)	76
3310 (SC/CG)	76
3311 (SC/CG)	76
3312 (SC/CG)	76
3313 (SC/CG)	76
3314 (SC/CG)	76
3315 (SC/CG)	76
3316 (SC/CG)	76
3318 (SC/CG)	76
Reduced Withholding	15

X

X	41
----------------	----

Z

Zip Code	53
Australian Postal Code	40
Foreign Address	40

