



This document is scheduled to be published in the Federal Register on 11/28/2025 and available online at

<https://federalregister.gov/d/2025-21412>, and on <https://govinfo.gov> [4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Information Collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before **[INSERT DATE 60**

DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include “OMB Control No. 1545-0902” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317-5751.

SUPPLEMENTARY INFORMATION:

The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the

IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Title: U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests and Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.

OMB Control Number: 1545-0902.

Form Number: Form 8288, Form 8288-A and Form 8288-C.

Abstract: Internal Revenue Code section 1445 requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Form 8288 is used to report and transmit the amount withheld to the IRS.

Form 8288-A is used by the IRS to validate the withholding, and a copy is returned to the transferor for his or her use in filing a tax return. Information provided in § 1.1446(f)–3(d) by the partnership to the IRS will be used by the partnership to report and pay any tax under section 1446(f)(4) and § 1.1446(f)–3 and will be provided on Form 8288–C.

Current Actions: Revisions to the Form 8288 were made to comply with Executive

Order 14247, that requires every payment from the IRS to be eligible for direct deposit.

The revision to the form is not substantively changing the use of the form or the data being collected. There have been no changes to Form 8288-A or Form 8288-C.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals or households.

Estimated Number of Responses: 237,500.

Estimated Time Per Response: 9 hours, 50 minutes.

Estimated Total Annual Burden Hours: 2,334,750.

Dated: November 19, 2025.

Kerry Dennis,

Tax Analyst.

[FR Doc. 2025-21412 Filed: 11/26/2025 8:45 am; Publication Date: 11/28/2025]