

Internal Revenue Service  
P.O. Box 409101  
Ogden, UT 84409

Department of the Treasury

Date: 03/19/2020

Contact Person: FIRPTA Team  
Contact ID Number: 0422187864  
Contact Phone Number: 801-620-7584  
(Not a Toll-Free Number)  
Contact Hours: 06:00AM - 06:00PM MST

ISRAEL

Form 8288-A  
Date of Transfer: 02/04/2020

Dear

~~Enclosed is your copy of Form 8288-A, Copy B, Statement of Withholding on Disposition by Foreign Persons of~~  
U.S. Real Property Interests. Use this form to claim the credit for federal taxes withheld on your U.S.  
income tax return.

A foreign individual must file a Form 1040NR, U.S. Nonresident Alien Income Tax Return, and attach Form 8288-A, along with a Schedule D or, if applicable, the Form 4797, Sale of Business Property. If the U.S. real property interest sold was jointly owned, then each owner must file their own individual Form 1040NR. You may download the forms from the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-829-3676 to request the forms and publication.

A foreign entity, other than a foreign individual, must file and attach Form 8288-A to one of the following federal returns. The forms are, Form 1120F, "U.S. Income Tax Return of a Foreign Corporation", Form 8804, "Annual Return for Partnership Withholding Tax(Section 1446)", or Form 990T, "Exempt Organization Business Tax Return". You may download the forms from the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-829-3676 to request the forms and publications.

If you have any questions, please write to us at the address shown at the top of this letter. Or, you may 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.

Thank you for your cooperation.

Sincerely yours,

*Evelyn G. Christensen*

Evelyn G Christensen  
Operations Manager, Document Perfection

Enclosures:  
Form 8288-A

Letter 3296 (SC/CG) Catalog No. 28599K  
Rev. 8/2006

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Withholding agent's name, street address, city, state, and ZIP code		1 Date of transfer	<b>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</b> OMB No. 1545-0002	
Withholding agent's federal identification number		2 Federal income tax withheld		
Identification number of foreign person subject to withholding (see instructions)		3 Amount realized	4 Gain recognized by foreign corporation	<b>Copy B Send to Internal Revenue Service Center (For Use by Person Subject to Withholding)</b>  This information is being furnished to the Internal Revenue Service.
Name of person subject to withholding		5 Description of property transferred		
Foreign address (number, street, and apt or suite no.)		6 Person subject to withholding is: An individual <input type="checkbox"/> (1) A corporation <input type="checkbox"/> Other (specify) ▶		
City, province or state, postal code, and country (not U.S.)		7 Country code IS		
		Mailing address of person subject to withholding (if different)		

Form 8288-A (Rev. 4-2018)

Department of the Treasury - Internal Revenue Service

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MAILED