Internal Revenue Service
P.O. Box 21086
Philadelphia, PA 19114

Department of the Treasury

Date: [mm/dd/yyyy]

Contact Person: [ ]

Contact Identification Number: [ ]

Contact Telephone Number: [ ]
(Not a toll-free number)

Contact Hours: [AM - PM EST]

Form 8288
Date of Transfer: [ ]
DLN: [ ]

[ ]
[ ]
[ ]
[ ]

Dear [ ]:

We are sending this letter to inform you that we are unable to mail your Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests (USRPI), because you did not supply us with your U.S. tax identification number (U.S. TIN).

Remember, the foreign transferor (seller) of the USRPI must have a U.S. TIN in order to file their U.S. income tax return to claim credit for the income tax withheld from the sale of the USRPI.
For U.S. individuals, the TIN is a social security number (SSN), issued by the Social Security Administration (SSA). For all other entities, it is an employer identification number (EIN). If you are a nonresident alien individual who is not eligible to obtain a SSN, you must apply for an IRS individual taxpayer identification number (ITIN).

Individuals can obtain a SSN by filing Form SS-5 with SSA. If you need an ITIN, complete Form W-7 or W-7SP and send it with the required documents to the address provided in the W-7 instructions. To request an EIN, call the Tele-TIN Unit at 215-516-6999 (not toll free), between the hours of 9:00AM and 5:30PM EST.

Once you have obtained a SSN, ITIN, or EIN, we ask that you provide it to us within 60 days from the date of this letter. Please mail it to the address shown at the top of this page. Upon receipt of your U.S. TIN, we will mail you the copy of your Form 8288-A.

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. If you have any questions, you may call us at the number appearing at the top of this letter.

Thank you for your cooperation.

Sincerely,

Lois A. Dowd
Operations Manager, Accounts Management 2