

Form 8804

(Rev. November 2022)

Department of the Treasury
Internal Revenue Service

Annual Return for partnership Withholding Tax (Section 1446)

OMB No. 1545-0123

- ▶ Attach to Form(s) 8804-C and 8805
- ▶ Go to www.irs.gov/Form8804 for instructions and the latest information.



Form 8804 (Rev. 11-2022) Catalog Number 72314J
Department of the Treasury **Internal Revenue Service** www.irs.gov



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For calendar year 20____, or tax year beginning____, 20____, and ending____, 20____
 Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico

Part I Partnership

1a Name of partnership	b U.S. employer identification number (EIN)			
c Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS Use Only			
	CC	FD		
	RD	FF		
	CAF	FP		
	CR	I		
d City or town, state or province, country, and ZIP or foreign postal code. If a foreign address, see instructions.	EDC			

Part II Withholding Agent

2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b, 2c, and 2d.	b Withholding agent's U.S. EIN
c Number, street, and room or suite no. If a P.O. box, see instructions.	
d City or town, state or province, country, and ZIP or foreign postal code	

Part III Section 1446 Tax Liability and Payments

3a	Enter number of foreign partners	3a			
b	Enter number of Forms 8805 attached to this Form 8804	3b			
c	Enter number of Forms 8804-C attached to Forms 8805	3c			
4	Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.				
a	Total ECTI allocable to corporate partners		4a		
b	Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4b	()	
c	Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C		4c	()	
d	Combine lines 4a, 4b, and 4c				4d
e	Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q		4e		
f	Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4f	()	
g	Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C		4g	()	
h	Combine lines 4e, 4f, and 4g				4h

i	28% rate gain allocable to non-corporate partners	4i		
j	Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4j	()	
k	Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C	4k	()	
l	Combine lines 4i, 4j, and 4k			4l
m	Unrecaptured section 1250 gain allocable to non-corporate partners	4m		
n	Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4n	()	
o	Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C	4o	()	
p	Combine lines 4m, 4n, and 4o			4p

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q	Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners	4q			
r	Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r	()		
s	Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s	()		
t	Combine lines 4q, 4r, and 4s			4t	
5	Gross section 1446 tax liability:				
a	Multiply line 4d by 21% (0.21)	5a			
b	Multiply line 4h by 37% (0.37)	5b			
c	Multiply line 4l by 28% (0.28)	5c			
d	Multiply line 4p by 25% (0.25)	5d			
e	Multiply line 4t by 20% (0.20)	5e			
f	Add lines 5a through 5e			5f	

6a Payments of section 1446 tax made by the partnership identified on line 1a during its tax year (or with a request for an extension of time to file) and amount credited from the previous tax year's Form 8804	6a		
b Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 8805 and attach the Form(s) 8805 to Form 8804)	6b		
c Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6c		
d Section 1445(a) or 1445(e)(1) tax withheld from or paid by the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6d		
e Section 1445(e) tax withheld from the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6e		
f Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6f		
g Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6g		
7 Total payments. Add lines 6a through 6g			7

