



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **8804**
(Rev. December 2026)
Department of the Treasury
Internal Revenue Service

**Annual Return for Partnership Withholding Tax
(Section 1446)**

OMB No. 1545-0123

Attach Form(s) 8804-C and 8805.

Go to www.irs.gov/Form8804 for instructions and the latest information.

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 and street. If a P.O. box, see instructions. | | | d Room or suite no. | | | For IRS Use Only | |
| | | | | | | CC | FD |
| | | | | | | RD | FF |
| e City or town | | f State or province | g Country | h ZIP or foreign postal code | | CAF | FP |
| | | | | | | CR | I |
| | | | | | | 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 through 2h. | | | | b Withholding agent's U.S. EIN | | | |
| c Number and street. If a P.O. box, see instructions. | | | | | | d Room or suite no. | |
| e City or town | | | f State or province | g Country | h 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 | | | |
| d Total effectively connected gross income (ECGI) allocable to foreign partners. See instructions | 3d | | | |
| 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 | |
| 8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions <input type="checkbox"/> | | | 8 | |
| 9 Add lines 5f and 8 | | | 9 | |
| 10 Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. For details on how to pay, go to www.irs.gov/Payments or see instructions | | | 10 | |
| 11 Overpayment. If line 7 is more than line 9, subtract line 9 from line 7 | | | 11 | |
| 12 Amount of line 11 reported on Form(s) 8805 as allocated to partners | | | 12 | |
| 13 Net overpayment. Subtract line 12 from line 11 | | | 13 | |
| 14a Refund. Amount, if any, of line 13 you want to be refunded to you | | | 14a | |
| Complete lines 14b, 14c, and 14d. | | | | |
| b Routing number <input style="width: 200px;" type="text"/> | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | | |
| d Account number <input style="width: 300px;" type="text"/> | | | | |
| 15 Amount of line 13 to be credited to next year's Form 8804. Subtract line 14a from line 13 | 15 | | | |

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 a partner or limited liability company member) is based on all information of which preparer has any knowledge.

| | | | | | |
|-------------------------------|--|--|----------------------|-------|------------|
| Sign Here | Signature of a partner or limited liability company member | | | Title | Date |
| | Preparer's name | | Preparer's signature | | Date |
| Paid Preparer Use Only | Check <input type="checkbox"/> if self-employed | | | | PTIN |
| | Firm's name | | | | Firm's EIN |
| | Firm's address | | | | Phone no. |