



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

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **8805**
 (Rev. December 2026)
 Department of the Treasury
 Internal Revenue Service

**Foreign Partner's Information Statement
 of Section 1446 Withholding Tax**

OMB No. 1545-0123

Partnership: You must attach to your Form 8804.
Partner: You must attach to your U.S. federal income tax return.
 Go to www.irs.gov/Form8805 for instructions and the latest information.

For partnership's calendar year _____, or tax year beginning _____, 20____, and ending _____, 20____	
1a Foreign partner's name	b U.S. taxpayer identification number (TIN)
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
2 Account number assigned by partnership (if any)	3 Type of partner (see instructions)
4 Country code of partner (see instructions)	
5a 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.
e City or town	f State or province
g Country	h ZIP or foreign postal code
6 Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	7 Withholding agent's U.S. EIN
8a Check if the partnership identified on line 5a owns an interest in one or more partnerships <input type="checkbox"/>	
b Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a <input type="checkbox"/>	
9 Partnership's ECTI allocable to partner for the tax year (see instructions)	9
10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc.	10

Schedule T—Beneficiary Information (see instructions)

11a Name of beneficiary	b U.S. TIN of beneficiary
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
12 Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions)	12
13 Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions)	13

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE