



**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 2025)  
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](http://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**

<b>1a</b> Name of partnership				<b>b</b> U.S. employer identification number (EIN)					
<b>c</b> Number and street. If a P.O. box, see instructions.			<b>d</b> Room or suite no.		<b>For IRS Use Only</b>				
					<b>CC</b>		<b>FD</b>		
					<b>RD</b>		<b>FF</b>		
<b>e</b> City or town		<b>f</b> State or province	<b>g</b> Country	<b>h</b> ZIP or foreign postal code		<b>CAF</b>		<b>FP</b>	
						<b>CR</b>		<b>I</b>	
						<b>EDC</b>			

**Part II Withholding Agent**

<b>2a</b> Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b through 2h.				<b>b</b> Withholding agent's U.S. EIN					
<b>c</b> Number and street. If a P.O. box, see instructions.			<b>d</b> Room or suite no.						
<b>e</b> City or town		<b>f</b> State or province	<b>g</b> Country	<b>h</b> ZIP or foreign postal code					

**Part III Section 1446 Tax Liability and Payments**

<b>3a</b> Enter number of foreign partners . . . . .	<b>3a</b>				
<b>b</b> Enter number of Forms 8805 attached to this Form 8804	<b>3b</b>				
<b>c</b> Enter number of Forms 8804-C attached to Forms 8805	<b>3c</b>				
<b>4</b> Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.					
<b>a</b> Total ECTI allocable to corporate partners . . . . .	<b>4a</b>				
<b>b</b> Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) . . . . .	<b>4b</b>	(		)	
<b>c</b> Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C . . . . .	<b>4c</b>	(		)	
<b>d</b> Combine lines 4a, 4b, and 4c . . . . .					<b>4d</b>
<b>e</b> Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q . . . . .	<b>4e</b>				
<b>f</b> Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) . . . . .	<b>4f</b>	(		)	
<b>g</b> Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C . . . . .	<b>4g</b>	(		)	
<b>h</b> Combine lines 4e, 4f, and 4g . . . . .					<b>4h</b>
<b>i</b> 28% rate gain allocable to non-corporate partners . . . . .	<b>4i</b>				
<b>j</b> Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) . . . . .	<b>4j</b>	(		)	
<b>k</b> Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C . . . . .	<b>4k</b>	(		)	
<b>l</b> Combine lines 4i, 4j, and 4k . . . . .					<b>4l</b>
<b>m</b> Unrecaptured section 1250 gain allocable to non-corporate partners . . . . .	<b>4m</b>				
<b>n</b> Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) . . . . .	<b>4n</b>	(		)	
<b>o</b> Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C . . . . .	<b>4o</b>	(		)	
<b>p</b> Combine lines 4m, 4n, and 4o . . . . .					<b>4p</b>

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<b>q</b> Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners . . . . .	<b>4q</b>			
<b>r</b> Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	<b>4r</b>	(            )		
<b>s</b> Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C . . . . .	<b>4s</b>	(            )		
<b>t</b> Combine lines 4q, 4r, and 4s . . . . .			<b>4t</b>	
<b>5</b> Gross section 1446 tax liability:				
<b>a</b> Multiply line 4d by 21% (0.21) . . . . .	<b>5a</b>			
<b>b</b> Multiply line 4h by 37% (0.37) . . . . .	<b>5b</b>			
<b>c</b> Multiply line 4l by 28% (0.28) . . . . .	<b>5c</b>			
<b>d</b> Multiply line 4p by 25% (0.25) . . . . .	<b>5d</b>			
<b>e</b> Multiply line 4t by 20% (0.20) . . . . .	<b>5e</b>			
<b>f</b> Add lines 5a through 5e . . . . .			<b>5f</b>	
<b>6a</b> 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 . . . . .	<b>6a</b>			
<b>b</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)	<b>6b</b>			
<b>c</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) 1042-S and attach the Form(s) 1042-S to Form 8804) . . . . .	<b>6c</b>			
<b>d</b> 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) . . . . .	<b>6d</b>			
<b>e</b> 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) . . . . .	<b>6e</b>			
<b>f</b> 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) . . . . .	<b>6f</b>			
<b>g</b> 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) . . . . .	<b>6g</b>			
<b>7</b> <b>Total payments.</b> Add lines 6a through 6g . . . . .			<b>7</b>	
<b>8</b> Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions . . . . . <input type="checkbox"/>			<b>8</b>	
<b>9</b> Add lines 5f and 8 . . . . .			<b>9</b>	
<b>10</b> <b>Balance due.</b> If line 7 is smaller than line 9, subtract line 7 from line 9. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .			<b>10</b>	
<b>11</b> <b>Overpayment.</b> If line 7 is more than line 9, subtract line 9 from line 7 . . . . .			<b>11</b>	
<b>12</b> Amount of line 11 reported on Form(s) 8805 as allocated to partners . . . . .			<b>12</b>	
<b>13</b> <b>Net overpayment.</b> Subtract line 12 from line 11 . . . . .			<b>13</b>	
<b>14a</b> <b>Refund.</b> Amount, if any, of line 13 you want to be <b>refunded to you</b> . . . . .			<b>14a</b>	
To elect direct deposit for this amount, complete lines 14b, 14c, and 14d.				
<b>b</b> Routing number: _____	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
<b>d</b> Account number: _____				
<b>15</b> Amount of line 13 to be <b>credited to next year's Form 8804.</b> Subtract line 14a from line 13 . . . . .	<b>15</b>			

**Sign Here**

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.

\_\_\_\_\_  
Signature of a partner or limited liability company member                      Title                      Date

<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.