



## **Caution: *DRAFT—NOT FOR FILING***

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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form8805](http://www.irs.gov/Form8805) for instructions and the latest information.

Copy A for Internal Revenue Service  
 Attach to Form 8804.

For partnership's calendar year \_\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer Identification Number (EIN)
<b>c</b> Address (if a foreign address, see instructions)	<b>c</b> Address (if a foreign address, see instructions)		
<b>2</b> Account number assigned by partnership (if any)	<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.		
<b>3</b> Type of partner (specify—see instructions) ▶	<b>7</b> Withholding agent's U.S. EIN		
<b>4</b> Country code of partner (enter two-letter code; see instructions)			
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . .	<input type="checkbox"/>		
<b>b</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"/>		
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .	<b>9</b>		
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. . . . .	<b>10</b>		
<b>Schedule T—Beneficiary Information (see instructions)</b>			
<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)		
<b>b</b> U.S. identifying number of beneficiary			
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>		
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>		

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For partnership's calendar year \_\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

**Copy B** for partner  
 Keep for your records.

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer Identification Number (EIN)
<b>c</b> Address (if a foreign address, see instructions)	<b>c</b> Address (if a foreign address, see instructions)		
<b>2</b> Account number assigned by partnership (if any)	<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.		
<b>3</b> Type of partner (specify—see instructions) ▶			
<b>4</b> Country code of partner (enter two-letter code; see instructions)	<b>7</b> Withholding agent's U.S. EIN		
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . .	<input type="checkbox"/>		
<b>b</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"/>		
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .	<b>9</b>		
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. . . . .	<b>10</b>		
<b>Schedule T—Beneficiary Information (see instructions)</b>			
<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)		
<b>b</b> U.S. identifying number of beneficiary			
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>		
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>		

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 of Section 1446 Withholding Tax**

OMB No. 1545-0123

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For partnership's calendar year \_\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

**Copy C** for partner  
 Attach to your federal tax return.

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer Identification Number (EIN)
<b>c</b> Address (if a foreign address, see instructions)		<b>c</b> Address (if a foreign address, see instructions)	
<b>2</b> Account number assigned by partnership (if any)		<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
<b>3</b> Type of partner (specify—see instructions) ▶		<b>7</b> Withholding agent's U.S. EIN	
<b>4</b> Country code of partner (enter two-letter code; see instructions)			
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . . <input type="checkbox"/>			
<b>b</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"/>			
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .		<b>9</b>	
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. . . . .		<b>10</b>	
<b>Schedule T—Beneficiary Information (see instructions)</b>			
<b>11a</b> Name of beneficiary		<b>c</b> Address (if a foreign address, see instructions)	
<b>b</b> U.S. identifying number of beneficiary			
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .		<b>12</b>	
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .		<b>13</b>	

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 of Section 1446 Withholding Tax**

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For partnership's calendar year \_\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

**Copy D** for  
 Withholding Agent.

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer Identification Number (EIN)
<b>c</b> Address (if a foreign address, see instructions)		<b>c</b> Address (if a foreign address, see instructions)	
<b>2</b> Account number assigned by partnership (if any)		<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
<b>3</b> Type of partner (specify—see instructions) ▶		<b>7</b> Withholding agent's U.S. EIN	
<b>4</b> Country code of partner (enter two-letter code; see instructions)			
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . . <input type="checkbox"/>			
<b>b</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"/>			
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .		<b>9</b>	
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. . . . .		<b>10</b>	
<b>Schedule T—Beneficiary Information (see instructions)</b>			
<b>11a</b> Name of beneficiary		<b>c</b> Address (if a foreign address, see instructions)	
<b>b</b> U.S. identifying number of beneficiary			
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .		<b>12</b>	
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .		<b>13</b>	