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

Certificate of Partner-Level Items To Reduce Section 1446 Withholding

Go to *www.irs.gov/Form8804C* for instructions and the latest information.

OMB No. 1545-1934

Partnership's tax year for which the certificate is submitted beginning , 20 , and ending , 20

Part I General Information

A If this is the first certificate submitted for this or any prior tax year, check here ☐.

B If a certificate was submitted for a prior tax year, enter that tax year here _____.

C If the partner is submitting an updated certificate, check here ☐. Also complete Part I, line 5.

Section A—Partner Information

Foreign partner's name	U.S. taxpayer identification number (TIN)	Date of certification

Number, street, and room or suite no. If a P.O. box, see instructions.

City, state, and ZIP code. If a foreign address, see instructions.

Section B—Partnership Information

Partnership's name	U.S. employer identification number (EIN)

Number, street, and room or suite no. If a P.O. box, see instructions.

City, state, and ZIP code. If a foreign address, see instructions.

Section C—Partner Representations

The partner makes the following representations.

1a This certificate is not being submitted to a publicly traded partnership.

1b This certificate is not being submitted by a partnership, estate, trust (other than certain grantor trusts described in the instructions), or beneficiary thereof.

2a I acknowledge that submitting this certificate does not relieve me of my obligation to file my income tax return and pay income tax nor my obligation to make any estimated tax payments under section 6654 or 6655. I will make all estimated tax payments required under section 6654 or 6655.

2b I acknowledge that the receipt of this certificate by the IRS does not constitute acceptance of the amount or character of any item of deduction or loss submitted as part of this certificate.

2c I have provided valid documentation to the partnership to which this certificate is being submitted in accordance with Regulations section 1.1446-1.

3a If this year is the first tax year for which I am submitting a certificate to any partnership (regardless of whether I was a partner in the partnership to which I am submitting this certificate or any other partnership during each of these years):

(i) My U.S. federal income tax return for the immediately preceding tax year has been (or will be) timely filed (including extensions I obtained);

(ii) The U.S. federal income tax returns for the second and third preceding tax years were filed by the earlier of:

(1) The date that is 1 year after the due date set forth in section 6072(c) for filing such return, not including any extensions of time to file; or

(2) The date on which this certificate is submitted to the partnership; and

(iii) All amounts due with each return (including interest, penalties, and additions to tax, if any) were (or will be) paid on or before these dates.

3b If this year is not the first tax year for which I am submitting a certificate to any partnership:

(i) I met the requirements on line 3a for the first tax year for which I submitted a certificate to any partnership;

(ii) I timely filed (including extensions I obtained) a U.S. federal income tax return for the first year I submitted a certificate to any partnership;

(iii) I have (or will have) timely filed (including extensions I obtained) a U.S. federal income tax return for each tax year since the first tax year for which I submitted a certificate to any partnership (regardless of whether I was a partner in any partnership during each of those years); and

(iv) I have (or will have) timely paid all amounts due with those returns.

3c I will timely file my U.S. federal income tax return for the current tax year and timely pay all amounts due with that return.

4a As of the time of submission of this certificate, I had not filed the following U.S. federal income tax return.

Form _____ Tax year ended _____ Filing due date _____

4b I will comply with the provisions of Regulations section 1.1446-6(c)(2)(ii)(B) for providing an updated certificate or status update with respect to the filing of any such return. See instructions for additional information.

Section D—Updated Certificates

An updated certificate is required when the facts or representations made in the original certificate have changed or a status report is required. If you did not check the box on line C in Part I and are not submitting an updated certificate, skip this Section D and go to Part II.

5 Check the applicable box(es) to indicate the reason(s) for filing an updated certificate.

5a ☐ The certificate I submitted to the partnership for this tax year listed a prior tax year U.S. federal income tax return that I had not yet filed. I have now filed this tax return and am submitting this updated certificate to inform the partnership that the return has been filed. This updated certificate must be submitted within 10 days of the return's filing. **Note:** Complete Part I, line 4a, and substitute the date filed for the filing due date.

5b ☐ The certificate I submitted to the partnership for this tax year listed a prior tax year U.S. federal income tax return that I had not yet filed. I am submitting this updated certificate to the partnership prior to its final installment due date of 1446 tax (see instructions) to inform the partnership that such tax return remains unfiled, but will be timely filed. Also, I am hereby informing the partnership that the first certificate submitted can **continue** to be considered by the partnership. **Note:** Complete Part I, line 4a, and include any extension of time in the filing due date.

5c ☐ The certificate I submitted to the partnership for this tax year listed a prior tax year U.S. federal income tax return that I had not yet filed. I am submitting this updated certificate to the partnership prior to its final installment due date of 1446 tax (see instructions) to inform the partnership that such tax return remains unfiled. Also, I am hereby informing the partnership that the first certificate submitted can **no longer** be considered by the partnership. **Note:** Complete Part I, line 4a, and include any extension of time in the filing due date.

5d ☐ The amount or character of the deductions and losses listed on the most recent certificate I submitted to the partnership has changed and I am informing the partnership of those changes. This updated certificate must be submitted within 10 days of making that determination. **Note:** Complete all three columns of Part II, line 8.

5e ☐ I previously certified to the partnership that, for this tax year, my investment in the partnership was my only activity giving rise to effectively connected income, gain, loss, or deduction. I am informing the partnership that this certification is no longer accurate. **Note:** This updated certificate must be submitted within 10 days of this change.

5f ☐ Other information on the most recent certificate I submitted is incorrect. I am providing the corrected information on this updated certificate and I am attaching a statement identifying the information being corrected.

Part II Certifications of Deductions and Losses Under Regulations Section 1.1446-6(c)(1)(i)

Complete Part II to certify the deductions and losses for the tax year that you reasonably expect to be available to reduce your U.S. federal income tax liability on your allocable share of effectively connected income or gain from the partnership. See instructions.

Note: If Part III is applicable, it is not necessary to complete Part II. However, under some circumstances, it may be advisable to complete both Part II and Part III. See instructions.

Whereas the partner has completed all of the applicable information requested in Part I of this form, which is incorporated into this certification by reference, the partner represents the following.

6 The deductions and losses set forth in this certificate are described in Regulations section 1.1446-6(c)(1)(i).

7 All of the deductions and losses set forth in this certificate are (or will be) reflected on my U.S. federal income tax returns for a tax year ending prior to the installment due date or the close of the partnership tax year for which this certificate will be considered.

8 The deductions and losses described in Regulations section 1.1446-6(c)(1)(i) that meet the requirements of line 7 that I reasonably expect to be available to reduce my U.S. federal income tax liability on my allocable share of effectively connected income or gain from the partnership for this tax year are:

All filers must complete column (a). Complete columns (b) and (c) if filing an updated certificate.		(a) Amount on first or previously superseded certificate	(b) Net change—amount of increase or (decrease)	(c) Updated certificate amount
8a Net operating loss carryover	**8a**			
8b Capital losses. Attach a statement that indicates type and amount	**8b**			
8c Losses suspended under section 704(d) that are attributable to the partnership to which this certificate is being submitted	**8c**			
8d Suspended passive activity losses that meet the requirements of Regulations section 1.1446-6(c)(1)(i)(D). Attach a statement identifying the partnership activity to which the loss relates	**8d**			
8e Suspended at-risk losses that meet the requirements of Regulations section 1.1446-6(c)(1)(i)(D). Attach a statement identifying the partnership activity to which the loss relates	**8e**			
8f Other ordinary deductions and losses described in Regulations section 1.1446-6(c)(1)(i) that are subject to partner-level limitation or warrant special consideration. Attach a statement that indicates type, amount, and limitations	**8f**			

9 I have not used (and will not use) any of the deductions and losses set forth in this certificate to reduce installment tax obligations under section 6654 or 6655 on income, other than my allocable share of income from the partnership to which this certificate is provided.

10 The amounts of deductions and losses set forth in this Form 8804-C have not been certified to another partnership for the same tax year for the purpose of reducing that other partnership's withholding under section 1446.

11 The deductions and losses set forth in this certificate have not been disallowed by the IRS as part of a proposed adjustment described in Regulations section 601.103(b) or 601.105(b).

Part III Certification Under Regulations Section 1.1446-6(c)(1)(ii)

Complete Part III to certify that your investment in the partnership is (and will be) your only activity that will give rise to effectively connected items for the tax year. See instructions.

Check the box if the following is true.

12 Whereas the partner has provided all of the applicable information requested in Part I of this form, which is incorporated into this certification by reference, the partner represents that the only activity that gives rise to effectively connected income, gain, deduction, or loss during the partnership's tax year that ends with or within the partner's tax year is (and will be) the partner's investment in the partnership ☐ .

Part IV Disclosure Consent and Signature

Consent is hereby given to disclosures of return and return information by the Internal Revenue Service pertaining to the validity of this certificate to the partnership or other withholding agent to which this certificate is submitted for the purpose of administering section 1446.

Under penalties of perjury, I declare that I have examined this certification, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here		Title	Date

Signature of partner or authorized representative.
If signed by an authorized representative, a copy of the power of attorney must be attached.