Form **8805**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service

Foreign Partner's Information Statement of Section 1446 Withholding Tax

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.

OMB No. 1545-0123

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 . . . . . ☐
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 ☐

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**	