# Instructions for Form 8804-C

(Rev. December 2026)

**Certificate of Partner-Level Items To Reduce Section 1446 Withholding**

Section references are to the Internal Revenue Code unless otherwise noted.

## Future Developments

For the latest information about developments related to Form 8804-C and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form8804C*.

## Reminders

**Continuous-use revision.** Use these instructions with the most current revision of Form 8804-C for tax year 2026 and all subsequent years until a superseding revision is issued.

**Due dates.** If the filing due date in these instructions falls on a Saturday, Sunday, or legal holiday, you will be considered to have timely filed if you file by the next day that is not a Saturday, Sunday, or legal holiday. Legal holidays for this purpose are legal holidays in the District of Columbia or a statewide legal holiday where the return is required to be filed.

# General Instructions

## Purpose of Form

Form 8804-C is used by a foreign partner that chooses to provide to a partnership a certification under Regulations section 1.1446-6 to reduce or eliminate the partnership's withholding tax obligation under section 1446 (1446 tax) on the partner's allocable share of effectively connected taxable income (ECTI) from the partnership.

The foreign partner uses Form 8804-C to certify to the partnership that it has certain partner-level deductions and losses that can reduce or eliminate the 1446 tax on its allocable share of ECTI from the partnership or that its investment in the partnership is its only activity giving rise to effectively connected income, gain, loss, or deduction. The foreign partner also uses Form 8804-C to update information previously certified to the partnership for the same tax year (updated certificate).

## Who Must File

**Foreign partner.** A foreign partner must use Form 8804-C to provide a certification to a partnership under Regulations section 1.1446-6 to reduce or eliminate the 1446 tax the partnership must withhold and pay on ECTI allocable to the foreign partner. The foreign partner uses Form 8804-C to certify to the partnership that it meets all the requirements of the regulations, and represents that the information provided, including filing requirements, is true, correct, and complete. A foreign partner may not provide this certification to a publicly traded partnership (PTP).

Each foreign partner that chooses to submit a certificate to a partnership must submit a separate Form 8804-C. In addition, a foreign partner must submit a new Form 8804-C for each tax year in which it elects to apply the provisions of Regulations section 1.1446-6.

**Caution:** Failure to accurately supply all the information requested by the form (including attachments) may result in the IRS rejecting the form and prevent the partnership from considering the certifications in the form in calculating its 1446 tax on the partner's allocable share of ECTI.

**Caution:** A foreign partner should not file Form 8804-C with the IRS. Only the partnership files Form 8804-C with the IRS.

**Partnership.** A partnership that receives a Form 8804-C from a foreign partner is not required to take the form into account when computing section 1446 tax due for that foreign partner. The partnership may consider the form, in whole or in part, in calculating, paying, and reporting the 1446 tax attributable to the foreign partner's allocable share of ECTI. This may reduce or eliminate the 1446 tax withheld and paid for that partner based on the deductions and losses certified by the foreign partner on the form.

A partnership may also eliminate the 1446 tax due for the foreign partner that certifies on Form 8804-C that its investment in the partnership is its only activity generating effectively connected income, gain, loss, or deduction, if the partnership estimates that the annualized (or actual, when completing Form 8804, Annual Return for Partnership Withholding Tax (Section 1446)) 1446 tax liability for that partner is less than $1,000, without taking into account any deductions or losses certified by the partner to the partnership or any state and local taxes paid by the partnership on the partner's behalf.

If the partnership does rely on Form 8804-C in determining the foreign partner's 1446 tax due, it must submit a copy of the form to the IRS. See *When To File*, later.

If the partnership receives written notification from the IRS that a foreign partner's certificate is defective, the partnership may not use that certificate or any other certificate submitted by the foreign partner for the year submitted or any subsequent year until the partnership receives written notification from the IRS revoking or modifying the original notification.

## When To File

**Foreign partner.** A foreign partner may submit a Form 8804-C to a partnership at any time during the partnership's year and prior to the partnership's filing of its Form 8804.

**Partnership.** A partnership must make installment payments of 1446 tax with respect to a foreign partner using Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446). For the first installment period in which the partnership relies on Form 8804-C in calculating an installment payment of 1446 tax, the partnership must attach a copy of the Form 8804-C to the Form 8813.

For all subsequent installment periods for which the partnership considers the same Form 8804-C, the partnership may, instead of attaching a copy of the Form 8804-C to Form 8813, attach to Form 8813 a statement listing the following information for each foreign partner whose certificate was relied upon during that installment period.

- Name.
- U.S. taxpayer identification number (TIN).
- The amount of certified deductions and losses.
- The amount of state and local taxes (if any) the partnership may consider under Regulations section 1.1446-6(c)(1)(iii).

If the partnership is relying on a de minimis certification submitted by a foreign partner, the statement attached to the Form 8813 instead should indicate that no 1446 tax is due with respect to that partner based on the de minimis certification.

The partnership must attach the most recent Form 8804-C submitted by the foreign partner to the Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for the partnership's tax year in which that Form 8804-C was considered.

Also, the partnership must attach a copy of the computation of 1446 tax due with respect to such foreign partner to all Forms 8813 and Forms 8805 filed with the IRS for any installment period or year for which such Form 8804-C is considered in computing the partnership's 1446 tax. The computation of 1446 tax due attached to each form must include the amount, if any, of state and local taxes described in Regulations section 1.1446-6(c)(1)(iii) that is taken into account with respect to that partner.

A partnership that considers a Form 8804-C received from a foreign partner (including an updated certificate) when computing its 1446 tax due with respect to such partner must file Form 8813 for each installment period for which the Form 8804-C is considered, even if, as a result of relying on the certificate, no 1446 tax (or an installment of such tax) is due with respect to such foreign partner. The same rule applies with respect to the filing of Forms 8804 and 8805 at the end of the partnership's tax year.

A partnership that fails to timely file a valid certificate and computation of 1446 tax due is considered to have satisfied the above filing requirements if the partnership demonstrates to the IRS that the failure was due to reasonable cause and not willful neglect. See Regulations section 1.1446-6(d)(3)(ii) for more information, including the requirements and documents necessary to be submitted to satisfy this requirement. All required documentation should be mailed to:

Department of the Treasury
3651 S IH-35
M/S 4308 AUSC
Austin, TX 78741

**Caution:** A partnership that fails to comply with the above requirements will not qualify to consider a foreign partner's Form 8804-C in calculating its 1446 tax. Therefore, a partnership that considers a foreign partner's Form 8804-C under these circumstances will have underpaid its 1446 tax and may be subject to an underpayment penalty. See Regulations sections 1.1446-3(b)(2) and 1.1446-6(d)(3).

## Tiered Partnership Rules

The following special rules apply to a partnership (upper-tier partnership), with one or more foreign partners, that is also a partner in another partnership (lower-tier partnership).

1. An upper-tier partnership may submit Forms 8804-C for its direct or indirect foreign partners to a lower-tier partnership only to the extent that Regulations section 1.1446-5 applies to allow the lower-tier partnership to look through the upper-tier partnership (and any partnership owning an interest in the upper-tier partnership for which the upper-tier partnership is submitting Forms 8804-C for that partnership) to its partners. Included in this requirement is that the upper-tier partnership provide the lower-tier partnership sufficient documentation under Regulations section 1.1446-1 to determine the status of these partners and determine their indirect share of the lower-tier partnership's ECTI. See Regulations sections 1.1446-5(c) and (e).

2. An upper-tier partnership that submits a Form 8804-C of a direct or indirect foreign partner to a lower-tier partnership may not submit that Form 8804-C to another lower-tier partnership.

3. An upper-tier partnership that relies on a Form 8804-C submitted to it by a direct or indirect foreign partner to compute its 1446 tax due on ECTI allocable to that partner (other than ECTI allocated to it from a lower-tier partnership) may not submit that Form 8804-C to any lower-tier partnership.

4. A lower-tier partnership that relies on a Form 8804-C of a foreign partner in an upper-tier partnership to reduce the 1446 tax due with respect to such foreign partner must submit sufficient information with each Form 8813, and Form 8805, so that the IRS may reliably associate the ECTI and the Form 8804-C with the foreign partner in the upper-tier partnership. The information submitted must include the foreign partner's name and U.S. TIN, as well as the allocations of effectively connected items at each partnership level.

## Avoid Common Errors

**Foreign partner.** To ensure that your Form 8804-C is accepted, you must complete the following steps.

- Answer all applicable questions completely.
- Enter the date of certification in the space provided in Part I.
- Enter your complete name, address, and U.S. TIN in Part I, Section A.
- Enter the complete name, address, and U.S. employee identification number (EIN) of the partnership in Part I, Section B.
- List on line 4a all returns that have not been filed.

- Attach any statement required by line 5f, 8b, 8d, 8e, or 8f, if the line(s) is applicable.
- If making the certification in Part II, complete lines 8a through 8f accurately so the IRS can determine the benefit you are claiming.
- Sign and date Part IV. If signed by an authorized representative, be sure to attach a copy of the power of attorney.

**Partnership.** To qualify to consider a Form 8804-C to reduce the amount of 1446 tax withheld and paid, complete the following steps.

- Attach Form 8804-C to Form 8813 for the first installment Form 8804-C is considered. For subsequent installments, see *When To File*, earlier. Also, attach Form 8804-C to Form 8805 when filing Form 8804.
- Attach the required computation of 1446 tax due to Form 8813 for any installment period in which Form 8804-C is considered in computing the partnership's 1446 tax. Also, attach the required computation of 1446 tax due to Form 8805 when filing Form 8804. See *When To File*, earlier.

# Specific Instructions

**Partnership's tax year.** Enter the tax year of the partnership to whom you are furnishing this certificate. If you are uncertain, contact the partnership and request its tax year.

## Part I—General Information

### Item A. First Certificate

Check this box if this is the first certificate the partner is submitting to the partnership and the partner has not previously submitted a certificate to any partnership under section 1446 regulations for any tax year.

### Item B. Previously Submitted Certificate

If applicable, enter the foreign partner's first tax year for which it submitted a certificate under the section 1446 regulations to any partnership. For example, if the foreign partner is a calendar-year taxpayer and previously submitted a certificate for its 2025 tax year, enter "January 1, 2025–December 31, 2025."

### Item C. Updated Certificate

Check this box if you are submitting an updated certificate. See line 5 for the circumstances in which an updated certificate is required.

### Addresses

When providing a U.S. street address on Form 8804-C, include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and the foreign partner (or partnership) has a P.O. box, enter the box number instead of the street address. If the foreign partner (or partnership) receives its mail in care of a third party (such as an accountant or attorney), enter on the street address line "c/o" followed by the third party's name and street address or P.O. box.

When providing a foreign address on Form 8804-C, enter the number and street, city, province or state, and the name of the country. Follow the foreign country's practice in placing the postal code in the address. Do not abbreviate the country name.

## Section A—Partner Information

### Foreign Partner's Name

Enter the foreign partner's name. If the partner is an individual, enter their last name (surname) followed by the first name. For business entities, enter the full legal name as shown in its charter or other legal document creating it. If a "c/o" or another person's name is necessary, include that information in the address line.

### U.S. Taxpayer Identification Number (TIN)

If the foreign partner is an individual, the U.S. TIN is the individual's social security number or individual taxpayer identification number and must be entered using an NNN-NN-NNNN format (for example, 123-45-6789). The U.S. TIN of any other foreign partner is its U.S. EIN and must be entered using an NN-NNNNNNN format (for example, 12-3456789).

### Date of Certification

Enter the date when the foreign partner submits Form 8804-C to the partnership. Use an MM/DD/YYYY format (for example, 09/24/2026).

## Section B—Partnership Information

### Partnership's Name

Enter the partnership's name. If a "c/o" or another person's name is necessary, include that information in the address line.

### U.S. Employer identification Number (EIN)

Enter the partnership's U.S. EIN using an NN-NNNNNNN format (for example, 12-3456789).

## Section C—Partner Representations

The foreign partner must acknowledge and certify that the following statements are true and accurate.

### Line 1a

Form 8804-C is not being submitted to a PTP regardless of its tax classification. A PTP means any partnership if (a) interests in such partnership are traded on an established securities market, or (b) interests in such partnership are readily tradable on a secondary market (or substantial equivalent thereof).

A PTP is generally treated as a corporation unless exceptions provided under section 7704(c) apply. See section 7704.

### Line 1b

The only type of trust that may submit Form 8804-C is a grantor trust. A grantor trust is any trust over which the grantor or other owner retains the power to control or direct the trust's income or assets. See sections 671 through 679. A grantor trust may submit a certificate if the grantor or other owner of the trust has submitted the certificate and has met the documentation requirements of Regulations section 1.1446-1.

### Line 2a

A partner may make estimated payments for both income tax and self-employment tax, as well as other taxes and amounts reported on its tax return. If the partner does not pay enough tax through withholding or estimated tax payments, it may be charged a penalty. If the partner does not pay enough tax by the due date of each payment period, it may be charged a penalty even if it is due a refund when it files its tax return. For more information, see Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trust, and Form 2220, Underpayment of Estimated Tax By Corporations.

### Line 2b

The character of a loss includes whether the loss is ordinary or capital and whether or not it is passive.

### Line 2c

Provide valid documentation to the partnership for which the certificate is being submitted to. For a list of documentation a foreign partner can provide to a partnership under Regulations section 1.1446-1, see *Form of certification* in the Instructions for Forms 8804, 8805, and 8813.

### Lines 3a Through 3c

The following examples illustrate the required representations.

***Example 1.*** Paolo, a foreign individual, and George, a U.S. individual, form PRS, a partnership, in 2026 to conduct a trade or business in the United States. Paolo and George provide PRS appropriate documentation under Regulations section 1.1446-1 to establish their status for purposes of section 1446. Paolo, George, and PRS are calendar-year taxpayers. Paolo submits a Form 8804-C to PRS on July 23, 2026, to be considered by PRS in determining its 1446 tax due with respect to Paolo for the third installment period in 2026. The Form 8804-C indicates that Paolo reasonably expects to have an effectively connected net operating loss of $5,000 available to offset his allocable share of ECTI from PRS in 2026. Prior to 2026, Paolo had not submitted a certificate to a partnership. Paolo filed his 2023 U.S. federal income tax return on March 14, 2025; his 2024 U.S. federal income tax return on February 13, 2026; and his 2025 U.S. federal income tax return on April 13, 2026. Paolo will file his 2026 U.S. federal income tax return on May 14, 2027. Paolo paid (or will pay) all amounts due with respect to the returns (including interest, penalties, and additions to tax, if any) by the date they are filed. Paolo's 2023 through 2025 U.S. federal income tax returns report income or gain effectively connected with a U.S. trade or business or deductions or losses properly allocated and apportioned to such activities.

Because 2026 is Paolo's first tax year for which he is submitting a certificate to any partnership (regardless of whether he was a partner in PRS or any other partnership during each of these years), he must meet the following requirements.

1. His U.S. federal income tax return for the 2025 tax year must be timely filed, including any extensions he obtained.

2. His U.S. federal income tax return for the 2023 and 2024 tax years must have been filed by the earlier of:
   - 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
   - July 23, 2026, the date on which this certificate is submitted to the partnership.

3. All amounts due with each return (including interest, penalties, and additions to tax, if any) must have been (or will be) paid on or before these dates for filing such returns.

While Paolo's 2023 and 2024 U.S. federal income tax returns were filed after their due dates, they were filed within 1 year of the due date and before Paolo submitted his certificate to PRS. In addition, if Paolo files his 2025 U.S. federal income tax return on April 13, 2026, and his 2026 U.S. federal income tax return on May 14, 2027, then such returns will be timely filed. Finally, 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. Therefore, Paolo is eligible to submit a certificate to PRS in 2026.

***Example 2.*** Assume the same facts as Example 1, except Paolo had submitted a certificate to another partnership in 2023. Under these circumstances, Paolo was required to have timely filed his U.S. federal income tax return for 2023 and all subsequent tax years. Thus, he did not qualify to submit a certificate to PRS in 2026. If PRS relies on that certificate, then the IRS may notify PRS in writing that it has determined that Paolo's certificate is defective. Under these circumstances, PRS may not rely on any certificate Paolo submits to it until the IRS notifies PRS in writing that the the original notification has been revoked or modified.

### Line 4a

A foreign partner submitting a Form 8804-C to the partnership must list all returns required under line 3a or 3b that have not been filed at the time of the Form 8804-C submission.

***Example 3.*** A calendar-year nonresident alien partner submits a Form 8804-C to its U.S. partnership on June 1, 2026, but has not yet filed its 2025 U.S. federal income tax return. The foreign partner discloses the required information on line 4a as follows.
Form: 1040-NR
Tax Year Ended: December 31, 2025
Filing Due Date: June 15, 2026

## Section D—Updated Certificates

A foreign partner must submit any updated certificate(s) required by line 5a, 5d, or 5e within 10 days of the occurrence of the event described on the applicable line(s). Like the first Form 8804-C, a partner must submit any updated Forms 8804-C to the partnership, not the IRS.

***Example 4.*** When the foreign partner submitted its first certificate to the partnership, it had not yet filed a prior-year U.S. federal income tax return. When the foreign partner files the tax return, it determines that it had overstated the amount of the loss certified on its first certificate. The partner would check boxes 5a and 5d

when it submits its updated certificate. The foreign partner must submit its updated certificate to the partnership within 10 days of this occurring.

### Lines 5b and 5c

A foreign partner checks the box on line 5b or line 5c to provide the status update required by Regulations section 1.1446-6(c)(2)(ii)(B)(1), if applicable. This update informs the partnership that an unfiled prior-year U.S. federal income tax return listed on a previous certificate remains unfiled. This updated certificate must be provided to the partnership before the partnership's final installment due date of 1446 tax. The partnership's installment due dates of 1446 tax are the 15th day of the 4th, 6th, 9th, and 12th months of its tax year. For calendar-year partnerships, these correspond to the 15th day of April, June, September, and December.

If the first certificate submitted can continue to be considered by the partnership, check the box on line 5b. If the first certificate submitted can no longer be considered by the partnership, check the box on line 5c.

**Caution:** If the partnership does not receive an updated certificate from the partner prior to the partnership's final installment due date (or if the statement described in the previous paragraph is not attached to the certificate), the partnership must disregard the partner's certificate when computing the 1446 tax due with respect to that partner for the final installment period and when completing its Form 8804 for the tax year. See Regulations section 1.1446-6(c)(2)(ii)(B)(1) for additional information.

The foreign partner is also required to submit to the partnership another updated Form 8804-C within 10 days of filing the prior-year income tax return. On that updated Form 8804-C, the foreign partner will check the box on line 5a to inform the partnership of the occurrence of the event.

**Caution:** The foreign partner must inform the partnership if it fails to file the prior-year return by its due date, including any extensions obtained. If the failure occurred prior to the partnership's final installment due date, then the foreign partner should check the box on line 5c. But if the failure occurred after the partnership's final installment due date, then the foreign partner should check the box on line 5f. In this case, the partnership must disregard the partner's certificate when computing the 1446 tax due with respect to that partner for all remaining installment periods and when completing its Form 8804 for the tax year.

### Line 5d

The character of a loss includes whether the loss is ordinary or capital and whether or not it is passive.

### Line 5e

Examples of when another activity would give rise to effectively connected income, gain, loss, or deduction include if the foreign partner began a U.S. trade or business or invested in a partnership that is engaged in a U.S. trade or business.

### Line 5f

Examples of other information that would require an updated certificate include a partner correcting an incorrect U.S. TIN or address listed on the first Form 8804-C.

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

In Part II, the foreign partner makes representations about the character and amounts of its deductions and losses that are available to offset its allocable share of ECTI. The foreign partner also lists the amounts and character of the eligible deductions and losses. Deductions and losses certified to a partnership for a tax year of the partnership may not be certified to another partnership whose tax year begins or ends with or within the tax year of the partnership to which the deductions and losses were certified.

**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 the instructions for line 12, later, for more information.

### Line 6

A partner may not certify charitable contribution deductions to the partnership.

### Line 7

A foreign partner may not certify a loss or deduction for a tax year that ends on the same date as (or after) the partnership's tax year ends. See lines 3a–3c of Form 8804-C and the examples in the instructions for lines 3a through 3c, earlier, for the filing dates required for U.S. federal income tax returns on which the deductions and losses must be reflected.

***Example 5.*** Both the foreign partner and the partnership have calendar tax years. The foreign partner may certify a net operating loss (NOL) for its 2025 tax year to the partnership for the partnership's 2026 tax year. However, the foreign partner may not certify an NOL for its 2026 tax year for the partnership's 2026 tax year.

***Example 6.*** The foreign partner has a fiscal tax year ending on June 30, and the partnership has a calendar tax year. The foreign partner may not certify an NOL for its tax year ending June 30, 2026, to the partnership until after June 30, 2026. If the foreign partner certifies the NOL on July 16, 2026, the partnership is not permitted to consider that NOL until its September 15, 2026, installment due date.

### Line 8

The following instructions explain the responsibilities of the partner and the partnership with respect to this line.

**Partnership.** A partnership must take into account any limitations on the use of any deduction or loss certified by the foreign partners on Form 8804-C in determining the 1446 tax due with respect to the partner. For example, a partner certifies passive activity losses on line 8d and identifies the activities the partnership conducts that the

partner expects will be passive activities. The partnership must limit the amount of certified loss it considers relating to each activity to the amount of income the partnership generates from that activity.

**Foreign partner.** Enter on the appropriate line the amount of the eligible deductions and losses that are being represented to the partnership. The character of the deductions and losses will determine where the entry is made. Any deductions and losses certified to the partnership from another partnership must be reported on a Schedule K-1 and/or K-3 (Form 1065) issued (or to be issued) to the foreign partner by such other partnership.

**Caution:** A foreign partner may not certify current-year deductions and losses to a partnership.

### Column (a)

A partner submitting its first certificate for the current tax year should complete column (a) only. A partner submitting an updated certificate should complete columns (a), (b), and (c).

A partner submitting an updated certificate should enter in column (a) the amounts from its first certificate submitted to the partnership for the current tax year. If the first certificate has been superseded, enter in column (a) the amounts from the most recent certificate submitted to the partnership.

### Column (b)

Enter the net increase or net decrease for each line being changed.

### Column (c)

Enter in column (c) the following.
- If column (b) shows an increase, add the amount in column (b) to the amount in column (a).
- If column (b) shows a decrease, subtract the amount in column (b) from the amount in column (a).
- If there is no change in column (b), enter the same amount from column (a).

**Note:** Show any negative numbers (losses or decreases) in column (a), (b), or (c) in parentheses.

### Line 8a. Net Operating Loss Carryover

**Foreign partner.** The NOL must be connected with gross income that is effectively connected (or treated as effectively connected) with conduct of the partner's trade or business in the United States.

**Partnership.** Regulations section 1.1446-6(c)(1)(i)(C) provides that a partnership may not consider a partner's certified NOL deduction in an amount greater than 90% of the partner's allocable share of ECTI reduced by all other certified deductions whether or not otherwise taken into account, as well as state and local income taxes the partnership withholds on behalf of the partner that are taken into account under Regulations section 1.1446-6(c)(1)(iii). The 90% limitation should be applied on a cumulative basis for each installment period. Note that if the partnership's annualized income changes during the year, the limitation on the amount of the certified NOL deduction that the partnership may take into account can increase or decrease accordingly. See Regulations section 1.1446-3(b)(2)(i)(B).

### Line 8b. Capital Losses

Attach a statement that indicates the type and amount of each capital loss. The foreign partner must distinguish short-term capital losses from long-term capital losses in the attachment.

### Line 8c. Section 704(d) Losses

Enter only those losses suspended under section 704(d) that are attributable to the partnership to which this certificate is being submitted. Section 704(d) limits the amount of losses (that flow through a partnership to a partner) to the partner's basis in the partnership. Any excess losses are suspended and may not be used by the partner until the partner's basis increases. A partner may certify its losses suspended under section 704(d) only to the partnership to whom those losses are attributable.

### Line 8d. Passive Activity Losses

Enter only those 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 each loss relates. For more information regarding passive activity losses, see Form 8582, Passive Activity Loss Limitations, and Pub. 925, Passive Activity and At-Risk Rules.

### Line 8e. At-Risk Losses

Enter only those 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 each loss relates. For more information regarding at-risk loss limitations, see Form 6198, At-Risk Limitations, and Pub. 925.

### Line 8f. Other Ordinary Deductions and Losses

Enter 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. A foreign partner must identify in an attachment any other certified losses or deductions that are subject to special limitations at the partner level.

### Line 9

If a foreign partner has income from a source other than the partnership to which it is certifying deductions or losses, the partner may not use the deductions or losses set forth in this certificate to reduce installment tax obligations under section 6654 or 6655 on income other than its allocable share of income from the partnership to which this certificate is provided. See Regulations section 1.1446-6(c)(1)(i)(F).

### Line 10

If a foreign partner is a partner in more than one partnership, the partner may certify some of its deductions and losses to one partnership and some to another. However, the total of any one type of deduction or loss

certified to all partnerships may not exceed the amount of that deduction or loss carried forward from a prior year that the partner may claim on its current-year U.S. federal tax return.

### Line 11

The foreign partner may not utilize deductions and losses that have been disallowed or proposed to be adjusted by the IRS. This refers not only to loss disallowances or proposed adjustments resulting from an IRS audit of the foreign partner, but also to those resulting from an administrative proceeding of a partnership (in which the partner is or was a partner) that affects the foreign partner's original distributive share of deductions and losses from a prior year.

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

### Line 12

When applicable under Regulations section 1.1446-6(c)(1)(ii)(B), a foreign partner may certify that its investment in the partnership is (and will be) the sole activity that will give rise to effectively connected income, gain, deduction, or loss during the partner's tax year in which Form 8804-C is submitted to the partnership. The foreign partner must make this determination based on the partnership's tax year that ends with or within the partner's tax year. A qualifying foreign partner makes this certification by checking the box on line 12.

A foreign partner may make the certification on line 12 without making the certifications in Part II. However, see the next paragraph for the only circumstance under which a partnership may consider a certification on line 12. A foreign partner making the certifications in Part II need not make the certification on line 12.

A partnership that receives this certification from a foreign partner, and that may reasonably rely on such certification, is not required to pay 1446 tax (or any installment of such tax) with respect to such partner if the partnership estimates that the annualized (or, in the case of a partnership completing its Form 8804, the actual) 1446 tax otherwise due with respect to such partner is less than $1,000, without taking into account any deductions or losses the foreign partner certified to the partnership or any state and local taxes the partnership withholds on behalf of the partner.

## Part IV—Disclosure Consent and Signature

Foreign partners should note the importance of the two statements on the form to which they are consenting and certifying under penalties of perjury. The first statement reads as follows.

*"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."*

The foreign partner's consent gives the IRS authority to contact the partnership or withholding agent directly with questions to ensure processing of the certificate. The foreign partner will receive copies of all IRS correspondence with the partnership regarding the certificate.

The second statement on the form is a penalty of perjury statement required by the regulations. The statement requires the signature of the partner, or its authorized representative, under penalties of perjury, and the date that the Form 8804-C was signed.

If a representative of the partner signs and dates the Form 8804-C, a power of attorney specifically authorizing this representation must be attached to the Form 8804-C.

A partnership will not be able to consider a Form 8804-C unless all the above requirements are met.

### Date

Enter the date when the foreign partner signs Form 8804-C. Use the format MM/DD/YYYY (for example, 09/01/2026).

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**Paperwork Reduction Act Notice.** We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average times are:

| | |
|---|---|
| **Recordkeeping** | 10 hrs., 16 min. |
| **Learning about the law or the form** | 3 hrs., 26 min. |
| **Preparing the form** | 4 hrs., 41 min. |
| **Copying, assembling, and sending the form to the IRS** | 16 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments through *IRS.gov/FormComments*. Or, you can write

to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. **Don't** send Form 8804-C to this address. Instead, send it to the partnership.