

Form 8804

(Rev. November 2022)

Department of the Treasury
Internal Revenue Service

Annual Return for partnership Withholding Tax (Section 1446)

OMB No. 1545-0123

- ▶ Attach to Form(s) 8804-C and 8805
- ▶ Go to www.irs.gov/Form8804 for instructions and the latest information.



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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

1a Name of partnership	b U.S. employer identification number (EIN)					
c Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS Use Only					
	CC			FD		
	RD			FF		
	CAF			FP		
	CR			I		
d City or town, state or province, country, and ZIP or foreign postal code. If a foreign address, see instructions.	EDC					

Part II Withholding Agent

2a Name of withholding agent. If partnership is also the withholding agent, enter “SAME” and don’t complete lines 2b, 2c, and 2d.	b Withholding agent’s U.S. EIN
c Number, street, and room or suite no. If a P.O. box, see instructions.	
d City or town, state or province, country, and ZIP or foreign postal code	

Part III Section 1446 Tax Liability and Payments

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

i	28% rate gain allocable to non-corporate partners	4i		
j	Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4j	()	
k	Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C	4k	()	
l	Combine lines 4i, 4j, and 4k			4l
m	Unrecaptured section 1250 gain allocable to non-corporate partners	4m		
n	Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4n	()	
o	Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C	4o	()	
p	Combine lines 4m, 4n, and 4o			4p

q	Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners	4q			
r	Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r	()	
s	Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s	()	
t	Combine lines 4q, 4r, and 4s				4t
5	Gross section 1446 tax liability:				
a	Multiply line 4d by 21% (0.21)	5a			
b	Multiply line 4h by 37% (0.37)	5b			
c	Multiply line 4l by 28% (0.28)	5c			
d	Multiply line 4p by 25% (0.25)	5d			
e	Multiply line 4t by 20% (0.20)	5e			
f	Add lines 5a through 5e				5f

6a	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	6a	
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)	6b	
c	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) . .	6c	
d	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)	6d	
e	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) . .	6e	
f	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)	6f	
g	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)	6g	
7	Total payments. Add lines 6a through 6g	7	

8	Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions	<input type="checkbox"/>	8	
9	Add lines 5f and 8		9	
10	Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. Attach a check or money order for the full amount payable to "United States Treasury." Write the partnership's U.S. EIN, tax year, and "Form 8804" on it		10	
11	Overpayment. If line 7 is more than line 9, subtract line 9 from line 7		11	
12	Amount of line 11 reported on Form(s) 8805 as allocated to partners		12	
13	Net overpayment. Subtract line 12 from line 11		13	
14	Refund. Amount, if any, of line 13 you want to be refunded to you		14	
15	Amount of line 13 to be credited to next year's Form 8804. Subtract line 14 from line 13	15		

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

Paid Preparer Use Only	Print/Type 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.	