Form **8804**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Annual Return for Partnership Withholding Tax (Section 1446)

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

OMB No. 1545-0123

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 and street. If a P.O. box, see instructions.		**d** Room or suite no.		**For IRS Use Only**
				CC **FD**
				RD **FF**
e City or town	**f** State or province	**g** Country	**h** ZIP or foreign postal code	**CAF** **FP**
				CR **I**
				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 through 2h.			**b** Withholding agent's U.S. 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

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 ☐			**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. For details on how to pay, go to *www.irs.gov/Payments* or see instructions			**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**	
14a	**Refund.** Amount, if any, of line 13 you want to be **refunded to you**			**14a**	
	Complete lines 14b, 14c, and 14d.				
b	Routing number	**c** Type: ☐ Checking ☐ Savings			
d	Account number				
15	Amount of line 13 to be **credited to next year's Form 8804**. Subtract line 14a 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

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	