

## Foreign Partner's Information Statement of Section 1446 Withholding Tax

OMB No. 1545-0123

**Copy A**  
**For Internal Revenue Service**  
**Attach to Form 8804.**

▶ Go to [www.irs.gov/Form8805](http://www.irs.gov/Form8805) for instructions and the latest information.

For partnership's calendar year _____, or tax year beginning _____, 20____, and ending _____, 20____	
<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number
<b>c</b> Address (if a foreign address, see instructions)	<b>c</b> Address (if a foreign address, see instructions)
<b>2</b> Account number assigned by partnership (if any)	<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.
<b>3</b> Type of partner (specify—see instructions) ▶	<b>7</b> Withholding agent's U.S. EIN
<b>4</b> Country code of partner (enter two-letter code—see instructions)	
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . . ▶ <input type="checkbox"/>	
<b>b</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 ▶ <input type="checkbox"/>	
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .	<b>9</b>
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc. . . . .	<b>10</b>

**Schedule T—Beneficiary Information** (see instructions)

<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)
<b>b</b> U.S. identifying number of beneficiary	
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>

## Foreign Partner's Information Statement of Section 1446 Withholding Tax

**Copy B  
 For Partner  
 Keep for your records.**

▶ Go to [www.irs.gov/Form8805](http://www.irs.gov/Form8805) for instructions and the latest information.

For partnership's calendar year \_\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer Identification Number (EIN)
<b>c</b> Address (if a foreign address, see instructions)		<b>c</b> Address (if a foreign address, see instructions)	
<b>2</b> Account number assigned by partnership (if any)		<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
<b>3</b> Type of partner (specify—see instructions) ▶		<b>7</b> Withholding agent's U.S. EIN	
<b>4</b> Country code of partner (enter two-letter code—see instructions)			
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . . ▶ <input type="checkbox"/>			
<b>b</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 ▶ <input type="checkbox"/>			
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .			<b>9</b>
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc. . . . .			<b>10</b>

**Schedule T—Beneficiary Information** (see instructions)

<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)
<b>b</b> U.S. identifying number of beneficiary	
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>

## Foreign Partner's Information Statement of Section 1446 Withholding Tax

OMB No. 1545-0123

**Copy C  
 For Partner**  
**Attach to your federal  
 tax return.**

▶ Go to [www.irs.gov/Form8805](http://www.irs.gov/Form8805) for instructions and the latest information.

For partnership's calendar year \_\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer Identification Number (EIN)
<b>c</b> Address (if a foreign address, see instructions)		<b>c</b> Address (if a foreign address, see instructions)	
<b>2</b> Account number assigned by partnership (if any)		<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
<b>3</b> Type of partner (specify—see instructions) ▶		<b>7</b> Withholding agent's U.S. EIN	
<b>4</b> Country code of partner (enter two-letter code—see instructions)			
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . . ▶ <input type="checkbox"/>			
<b>b</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 ▶ <input type="checkbox"/>			
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .			<b>9</b>
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc. . . . .			<b>10</b>

**Schedule T—Beneficiary Information** (see instructions)

<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)
<b>b</b> U.S. identifying number of beneficiary	
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>

## Foreign Partner's Information Statement of Section 1446 Withholding Tax

**Copy D**  
**For Withholding Agent**

▶ Go to [www.irs.gov/Form8805](http://www.irs.gov/Form8805) for instructions and the latest information.

For partnership's calendar year \_\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

<b>1a</b> Foreign partner's name	<b>b</b> U.S. identifying number	<b>5a</b> Name of partnership	<b>b</b> U.S. Employer Identification Number (EIN)
<b>c</b> Address (if a foreign address, see instructions)		<b>c</b> Address (if a foreign address, see instructions)	
<b>2</b> Account number assigned by partnership (if any)		<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.	
<b>3</b> Type of partner (specify—see instructions) ▶		<b>7</b> Withholding agent's U.S. EIN	
<b>4</b> Country code of partner (enter two-letter code—see instructions)			
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . . ▶ <input type="checkbox"/>			
<b>b</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 ▶ <input type="checkbox"/>			
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .			<b>9</b>
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040-NR, Form 1120-F, etc. . . . .			<b>10</b>

**Schedule T—Beneficiary Information** (see instructions)

<b>11a</b> Name of beneficiary	<b>c</b> Address (if a foreign address, see instructions)
<b>b</b> U.S. identifying number of beneficiary	
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .	<b>12</b>
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .	<b>13</b>