2007 Form 8804 Annual Return for Partnership Withholding Tax (Section 1446)

Purpose: This is the first circulation of the 2007 Form 8804,

Annual Return for Partnership Withholding Tax (Section 1446).

There are no major changes.

TPCC Meeting: None scheduled, but may be arranged if requested.

Prior Revision: The 2006 Form 8804,

Annual Return for Partnership Withholding Tax (Section 1446), is

available at: http://www.irs.gov/pub/irs-pdf/f8804.pdf

Other products: Circulations of draft tax forms and instructions are posted at:

http://taxforms.web.irs.gov/draft_products.html.

Comments: Please email, fax, call, or mail any comments by June 29, 2007,

to me and email the form's reviewer, Steve Becker, at

Stephen.W.Becker@irs.gov.

From:
Oksana R. Stowbunenko
Tax Law Specialist
Tax Forms and
Publications

VMS: 202.283.0020
Fax: 202.283.2485
E-mail:
Oksana.R.Stowbunenko@irs.gov

VMS: 202.283.0020
Fax: 202.283.0020
C7-162

Form **8804**

Department of the Treasury Internal Revenue Service

Annual Return for Partnership Withholding Tax (Section 1446) |

▶ See separate Instructions for Forms 8804, 8805, and 8813.

► Attach Form(s) 8805.

For calendar year 2007 or tax year beginning

, 2007, and ending

Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico . . ▶ □

2007

employer identification. c Number, street, and room or suite no. If a P.O. box, see instructions. d City, state, and ZIP code 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a d 28% rate gains allocable to non-corporate partners. 4d g Unrecaptured section 1.250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) 4g He guilations section 1.231 gains) allocable to non-corporate partners (see instructions) i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) 4 J 5 Gross section 1446 tax liability:	d		. 2	b U.S.	employer ider	ntification number	,	
d City, state, and ZIP code. If a foreign address, see instructions. Part II Withholding Agent 2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and as not complete lines 2b-d. b Withholding agent's U.S employer identification. c Number, street, and room or suite no. If a P.O. box, see instructions. d City, state, and ZIP code Part III Section 1446 Tax Liability and Payments 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a d 128% rate gains allocable to non-corporate partners 4d g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners (see instructions) i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Q Unrecaptured section 1231 gains) allocable to non-corporate partners (see instructions) i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4 from line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4 from line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions)	d	Number, street, and room or suite no. If a P.O. box, see instructions.						
d City, state, and ZIP code. If a foreign address, see instructions. CAF FP GR I EDC EDC EDC					For IRS	S Use Only		
d City, state, and ZIP code. If a foreign address, see instructions. CAF FP CR				cc				
Part II Withholding Agent 2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and do not complete lines 2b-d. b Withholding agent's U.S employer identification. c Number, street, and room or suite no. If a P.O. box, see instructions. d City, state, and ZIP code Part III Section 1446 Tax Liability and Payments 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a d 28% rate gains allocable to non-corporate partners 4d g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) f Subtract line 4e from line 4d g Unrecaptured section 1231 gains) allocable to non-corporate partners (see instructions) f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions)				RD	10	FF		
Part II Withholding Agent 2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and do not complete lines 2b-d. b Withholding agent's U.S employer identification. c Number, street, and room or suite no. If a P.O. box, see instructions. d City, state, and ZIP code Part III Section 1446 Tax Liability and Payments 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a. d 28% rate gains allocable to non-corporate partners. d 4d g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) f Subtract line 4e from line 4d g Unrecaptured section 1231 gains) allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners (see instructions) i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4 from line 4h 5 Gross section 1.446 tax liability:	 Par	City, state, and ZIP code. If a foreign address, see instructions.		CAF		FP		
Part II Withholding Agent 2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and do not complete lines 2b-d. b Withholding agent's U.S employer identification: c Number, street, and room or suite no. If a P.O. box, see instructions. d City, state, and ZIP code Part III Section 1446 Tax Liability and Payments 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a. d 28% rate gains allocable to non-corporate partners. 4d g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) f Subtract line 4e from line 4d. Q Unrecaptured section 1231 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1.131 gains) allocable to non-corporate partners (see instructions) i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h f Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h 4i 5 Gross section 1446 tax liability:	Par			CR		1		
Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and do not complete lines 2b-d. b Withholding agent's U.S employer identification. c Number, street, and room or suite no. If a P.O. box, see instructions. d City, state, and ZIP code Part III Section 1446 Tax Liability and Payments 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a. d 28% rate gains allocable to non-corporate partners. e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4e from line 4d. g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners (see instructions) i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h 5 Gross section 1446 tax liability:	Par			EDC				
employer identification. c Number, street, and room or suite no. If a P.O. box, see instructions. d City, state, and ZIP code 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a d 28% rate gains allocable to non-corporate partners. e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4e from line 4d h Q Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners. i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h 4i 5 Gross section 1446 tax liability:		Withholding Agent						
d City, state, and ZIP code Part III Section 1446 Tax Liability and Payments 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a. d 28% rate gains allocable to non-corporate partners. e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4e from line 4d. g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners. i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h 5 Gross section 1446 tax liability:	2a	Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and do not complete lines 2b-d.				b Withholding agent's U.S. employer identification number		
Part III Section 1446 Tax Liability and Payments 3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) C Subtract line 4b from line 4a d 28% rate gains allocable to non-corporate partners e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4e from line 4d g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners. i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h 4i 4j 5 Gross section 1446 tax liability:	С	Number, street, and room or suite no. If a P.O. box, see instructions.						
3 Enter number of foreign partners. 4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a d 28% rate gains allocable to non-corporate partners e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4e from line 4d g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) 5 Gross section 1446 tax liability:	d	City, state, and ZIP code						
4 Total effectively connected taxable income allocable to foreign partners: a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a. d 28% rate gains allocable to non-corporate partners. e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4e from line 4d. g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners. i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) 4i Foreign partners: 4a 4b 4c 4c 4c 4c 4c 4d 4e 4f 4g 4g 4g 4g 5 Gross section 1446-6T (see instructions)	_		•					
a Net ordinary income. b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a d 28% rate gains allocable to non-corporate partners e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4e from line 4d g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h f Gross section 1446 tax liability:	_							
b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a d 28% rate gains allocable to non-corporate partners e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions) f Subtract line 4e from line 4d g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h f Gross section 1446 tax liability:	4	Total effectively confinected taxable income allocable to forei	igii partilers.					
b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions) c Subtract line 4b from line 4a	а	Net ordinary income	4a					
Regulations section 1.1446-6T (see instructions)		-						
c Subtract line 4b from line 4a	D		4b					
d 28% rate gains allocable to non-corporate partners	_				4c			
e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions)					•			
Regulations section 1.1446-6T (see instructions)								
f Subtract line 4e from line 4d	-	·	4e					
g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions) h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h for valid partner certificates under aliability: 4i 4j 5 Gross section 1446 tax liability:	f	,			4f			
h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners. i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions) j Subtract line 4i from line 4h for valid partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to non-corporate and the partner certificates under at incomplete to				tructions)				
(including net section 1231 gains) allocable to non-corporate partners				tractions, .				
partners	11							
i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions)								
Regulations section 1.1446-6T (see instructions)								
j Subtract line 4i from line 4h	•		4i					
5 Gross section 1446 tax liability:					4i			
	J	CADAGCE IIIO TELICITE IIIO TELE, , , , , , , , , , , , , , , , , , ,					\top	
	5	Gross section 1446 tax liability:	1 1	1				
			5a					
b Multiply line 4f by 28% (.28)								
c Multiply line 4g by 25% (.25)								
d Multiply line 4g by 25% (.25)	C							
a Add lines 5a through 5d	٦	ividitiply inte 4j by 1070 (.10)						

Page 2 Form 8804 (2007) 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 6a time to file) and amount credited from 2006 Form 8804. **b** Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax 6b year (attach Form(s) 1042-S or 8805). c 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. Attach Form(s) 1042-S or 8288-A. See the instructions 7 Total payments. Add lines 6a through 6c Estimated tax penalty (see instructions). Check if Schedule A (Form 8804) is attached Add lines 5e and 8 . Balance due. If line 7 is smaller than line 9, enter balance due. Attach a check or money order for the full amount payable to the "United States Treasury." Write the partnership's U.S. 10 employer identification number, tax year, and Form 8804 on it . . . 11 **Overpayment.** If line 7 is more than line 9, enter amount overpaid . 11 12 12 Amount of line 11 you want refunded to you . Amount of line 11 you want credited to next year's Form 8804 . 13 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 general partner, limited liability company member, or withholding agent) is based on all information of which preparer has any knowledge. Sign Here Signature of general partner, limited liability company Date member, or withholding agent Preparer's SSN or PTIN Date Preparer's Check if Paid signature self-employed

Form **8804** (2007)

EIN ▶

Phone no.

Preparer's

Use Only

Firm's name (or yours

if self-employed), address, and ZIP code