

2007 Form 8805
Foreign Partner's Information Statement of Section 1446
Withholding Tax

Purpose: This is the first circulation of the 2007 Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax. There are no major changes.

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

Prior Revision: The 2006 Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, is available at: <http://www.irs.gov/pub/irs-pdf/f8805.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 July 13, 2007, to me and email the form's reviewer, Steve Becker, at Stephen.W.Becker@irs.gov.

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

Department of the Treasury
Internal Revenue Service

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

Copy A for Internal Revenue Service
Attach to Form 8804.

For partnership's calendar year 2007, or tax year beginning _____, 2007, and ending _____, 20__

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

Schedule T—Beneficiary Information (see instructions)

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

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

Department of the Treasury
Internal Revenue Service

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

Copy B for partner
Keep for your records.

For partnership's calendar year 2007, or tax year beginning _____, 2007, and ending _____, 20__

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

Schedule T—Beneficiary Information (see instructions)

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

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

Department of the Treasury
Internal Revenue Service

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

Copy C for partner
Attach to your Federal tax return.

For partnership's calendar year 2007, or tax year beginning _____, 2007, and ending _____, 20

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

Schedule T—Beneficiary Information (see instructions)

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

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

Department of the Treasury
Internal Revenue Service

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

Copy D for
Withholding Agent.

For partnership's calendar year 2007, or tax year beginning _____, 2007, and ending _____, 20

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

Schedule T—Beneficiary Information (see instructions)

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