

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.

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

▶ Attach Form(s) 8805.

2007

Department of the Treasury
Internal Revenue Service

For calendar year 2007 or tax year beginning , 2007, 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

<p>1a Name of partnership</p>	<p>b U.S. employer identification number</p>																								
<p>c Number, street, and room or suite no. If a P.O. box, see instructions.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="4">For IRS Use Only</th> </tr> <tr> <td style="width:25%;">CC</td> <td style="width:25%;">FD</td> <td style="width:25%;"></td> <td style="width:25%;"></td> </tr> <tr> <td>RD</td> <td>FF</td> <td></td> <td></td> </tr> <tr> <td>CAF</td> <td>FP</td> <td></td> <td></td> </tr> <tr> <td>CR</td> <td>I</td> <td></td> <td></td> </tr> <tr> <td>EDC</td> <td></td> <td></td> <td></td> </tr> </table>	For IRS Use Only				CC	FD			RD	FF			CAF	FP			CR	I			EDC			
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<p>d City, state, and ZIP code. If a foreign address, see instructions.</p>																									

Part II Withholding Agent

<p>2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and do not complete lines 2b-d.</p>	<p>b Withholding agent's U.S. employer identification number</p>
<p>c Number, street, and room or suite no. If a P.O. box, see instructions.</p>	
<p>d City, state, and ZIP code</p>	

Part III Section 1446 Tax Liability and Payments

3 Enter number of foreign partners ▶				
4 Total effectively connected taxable income allocable to foreign partners:				
<p>a Net ordinary income</p>	4a			
<p>b Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6T (see instructions)</p>	4b			
<p>c Subtract line 4b from line 4a</p>			4c	
<p>d 28% rate gains allocable to non-corporate partners</p>	4d			
<p>e Reduction to line 4d for valid partner certificates under Regulations section 1.1446-6T (see instructions)</p>	4e			
<p>f Subtract line 4e from line 4d</p>			4f	
<p>g Unrecaptured section 1250 gains allocable to non-corporate partners (see instructions)</p>			4g	
<p>h Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners</p>	4h			
<p>i Reduction to line 4h for valid partner certificates under Regulations section 1.1446-6T (see instructions)</p>	4i			
<p>j Subtract line 4i from line 4h</p>			4j	
5 Gross section 1446 tax liability:				
<p>a Multiply line 4c by 35% (.35)</p>	5a			
<p>b Multiply line 4f by 28% (.28)</p>	5b			
<p>c Multiply line 4g by 25% (.25)</p>	5c			
<p>d Multiply line 4j by 15% (.15)</p>	5d			
<p>e Add lines 5a through 5d</p>			5e	

<p>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 2006 Form 8804</p>	<p>6a</p>	
<p>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 (attach Form(s) 1042-S or 8805).</p>	<p>6b</p>	
<p>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</p>	<p>6c</p>	
<p>7 Total payments. Add lines 6a through 6c</p>	<p>7</p>	
<p>8 Estimated tax penalty (see instructions). Check if Schedule A (Form 8804) is attached <input type="checkbox"/></p>	<p>8</p>	
<p>9 Add lines 5e and 8</p>	<p>9</p>	
<p>10 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. employer identification number, tax year, and Form 8804 on it</p>	<p>10</p>	
<p>11 Overpayment. If line 7 is more than line 9, enter amount overpaid</p>	<p>11</p>	
<p>12 Amount of line 11 you want refunded to you ▶</p>	<p>12</p>	
<p>13 Amount of line 11 you want credited to next year's Form 8804 13</p>	<p>13</p>	

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 general partner, limited liability company member, or withholding agent) is based on all information of which preparer has any knowledge.

▶ _____ Signature of general partner, limited liability company member, or withholding agent

_____ Title

_____ Date

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN ▶	Phone no. ()	