

**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](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](mailto: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

<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. 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. employer identification number		
<b>4</b> Country code of partner. See the instructions for a listing of codes ▶			
<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 1040NR, 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**

**2007**

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\_\_

<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. 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. employer identification number		
<b>4</b> Country code of partner. See the instructions for a listing of codes ▶			
<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 1040NR, 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**

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

<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. 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. employer identification number		
<b>4</b> Country code of partner. See the instructions for a listing of codes ▶			
<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 1040NR, 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**

**2007**

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

<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. 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. employer identification number		
<b>4</b> Country code of partner. See the instructions for a listing of codes ▶			
<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 1040NR, 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>	