

Major Changes to Form 8804-C (Rev. March 2009)

1. We are converting Form 8804-C from an annual form to a continuous-use form due to the limited filing population and because we do not anticipate any changes to Regulations section 1.1446-6 in the near future. (SE:W:CAR:MP:T:B:R)

2. Part I, Section D on page 2. At the request of Counsel, we have modified line 5b and we have added new line 5c to more closely reflect Regulations section 1.1446-6(c)(2)(ii)(B)(1). Specifically, these two lines now specify whether the first certificate submitted can continue to be considered by the partnership (line 5b), or can no longer be considered by the partnership (line 5c).

3. Part IV on page 3. The "Paid Preparer's Use Only" section has been deleted because it is only applicable to tax returns and claims for refund. (IRC section 6695)

Major Changes to Instructions for Form 8804-C (Rev. March 2009)

1. We have converted Form 8804-C and its instructions from annual to continuous-use.
2. **Page 1, under Who Must File.** We have deleted the **Transition Rule** instructions as they are no longer applicable.
3. **Page 2, under When To File, Partnership.** We have added instructions for submitting reasonable cause requests to reflect Regulations section 1.1446-6(d)(3)(ii).
4. **Page 3, under Part I, Section D, Lines 5b and 5c.** We have added instructions for new line 5, which was added to the form to more closely reflect Regulations section 1.1446-6(c)(2)(ii)(B)(1).
5. **Page 5, under Part IV – Disclosure Consent and Signature.** We have deleted the last sentence of the Paperwork Reduction Act Notice (and the final sentence of Part IV of the form) because the this form is filed by a foreign partner, who is not an individual as defined in the Privacy Act and to whom the regular Privacy Act is not applicable.