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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8805 for instructions and the latest information.

Copy A for Internal Revenue Service
Attach to Form 8804.

For partnership's calendar year 2018, or tax year beginning _____, 2018, and ending _____, 20

1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. Employer Identification Number (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) ▶			
4 Country code of partner (enter two-letter code; see instructions)		7 Withholding agent's U.S. EIN	
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**

2018

Department of the Treasury
Internal Revenue Service

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For partnership's calendar year 2018, or tax year beginning _____, 2018, and ending _____, 20____

Copy B for partner
Keep for your records.

1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. Employer Identification Number (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) ▶			
4 Country code of partner (enter two-letter code; see instructions)		7 Withholding agent's U.S. EIN	
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**

2018

Department of the Treasury
Internal Revenue Service

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For partnership's calendar year 2018, or tax year beginning _____, 2018, and ending _____, 20

Copy C for partner
Attach to your federal tax return.

1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. Employer Identification Number (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) ▶			
4 Country code of partner (enter two-letter code; see instructions)		7 Withholding agent's U.S. EIN	
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
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Copy D for
Withholding Agent.

For partnership's calendar year 2018, or tax year beginning _____, 2018, and ending _____, 20

1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. Employer Identification Number (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) ▶			
4 Country code of partner (enter two-letter code; see instructions)		7 Withholding agent's U.S. EIN	
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)	
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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	