

Annual Return for Partnership Withholding Tax (Section 1446)

OMB No. 1545-1119

Department of the Treasury
Internal Revenue Service

▶ Attach Form(s) 8804-C and 8805.

▶ Information about Form 8804 and its instructions is at www.irs.gov/form8804.

For calendar year 2013 or tax year beginning , 2013, and ending , 20

2013Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico ▶ ☐**Part I Partnership**

1a Name of partnership	b U.S. employer identification number (EIN)					
c Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS Use Only					
	CC			FD		
	RD			FF		
	CAF			FP		
	CR			I		
	EDC					
d City or town, state or province, country, and ZIP or foreign postal code. If a foreign address, see instructions.						

Part II Withholding Agent

2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and do not complete lines 2b, 2c, or 2d.	b Withholding agent's U.S. EIN
c Number, street, and room or suite no. If a P.O. box, see instructions.	
d City or town, state or province, country, and ZIP or foreign postal code.	

Part III Section 1446 Tax Liability and Payments

3a Enter number of foreign partners ▶			
b Enter number of Forms 8805 attached to this Form 8804 ▶			
c Enter number of Forms 8804-C attached to Forms 8805 ▶			
4 Total effectively connected taxable income (ECTI) allocable to foreign partners (see instructions):			
a Total ECTI allocable to corporate partners	4a		
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4b	()
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C	4c	()
d Combine lines 4a, 4b, and 4c		4d	
e Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q	4e		
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4f	()
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C	4g	()
h Combine lines 4e, 4f, and 4g		4h	
i 28% rate gain allocable to non-corporate partners	4i		
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4j	()
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C	4k	()
l Combine lines 4i, 4j, and 4k		4l	
m Unrecaptured section 1250 gain allocable to non-corporate partners	4m		
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4n	()
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C	4o	()
p Combine lines 4m, 4n, and 4o		4p	

q	Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners	4q				
r	Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r	()	
s	Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s	()	
t	Combine lines 4q, 4r, and 4s	4t				
5	Gross section 1446 tax liability:					
a	Multiply line 4d by 35% (.35)	5a				
b	Multiply line 4h by 39.6% (.396)	5b				
c	Multiply line 4l by 28% (.28)	5c				
d	Multiply line 4p by 25% (.25)	5d				
e	Multiply line 4t by 20% (.20)	5e				
f	Add lines 5a through 5e	5f				
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 2012 Form 8804	6a				
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 (enter only amounts reported on Form(s) 8805 and attach the Form(s) 8805 to Form 8804)	6b				
c	Section 1446 tax paid or withheld by another partnership in which the partnership identified on line 1a was a partner during the tax year (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6c				
d	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 (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6d				
e	Section 1445(e) tax withheld from the partnership identified on line 1a during the tax year for a disposition of a U.S. real property interest (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6e				
7	Total payments. Add lines 6a through 6e	7				
8	Estimated tax penalty (see instructions). Check if Schedule A (Form 8804) is attached . . . <input type="checkbox"/>	8				
9	Add lines 5f and 8	9				
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 "United States Treasury." Write the partnership's U.S. EIN, tax year, and Form 8804 on it	10				
11	Overpayment. If line 7 is more than line 9, enter amount overpaid	11				
12	Amount of line 11 you want refunded to you ▶	12				
13	Amount of line 11 you want credited to next year's Form 8804	13				

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 Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			