

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

▶ Attach Form(s) 8805.

**2008**

Department of the Treasury  
Internal Revenue Service

For calendar year 2008 or tax year beginning , 2008, 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**

<b>1a</b> Name of partnership	<b>b</b> U.S. employer identification number . . . . .									
<b>c</b> Number, street, and room or suite no. If a P.O. box, see instructions.	<b>For IRS Use Only</b>									
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;"><b>CC</b></td> <td style="width:50%;"><b>FD</b></td> </tr> <tr> <td><b>RD</b></td> <td><b>FF</b></td> </tr> <tr> <td><b>CAF</b></td> <td><b>FP</b></td> </tr> <tr> <td><b>CR</b></td> <td><b>I</b></td> </tr> <tr> <td><b>EDC</b></td> <td></td> </tr> </table>	<b>CC</b>	<b>FD</b>	<b>RD</b>	<b>FF</b>	<b>CAF</b>	<b>FP</b>	<b>CR</b>	<b>I</b>	<b>EDC</b>
<b>CC</b>	<b>FD</b>									
<b>RD</b>	<b>FF</b>									
<b>CAF</b>	<b>FP</b>									
<b>CR</b>	<b>I</b>									
<b>EDC</b>										
<b>d</b> City, state, and ZIP code. If a foreign address, see instructions.										

**Part II Withholding Agent**

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

**Part III Section 1446 Tax Liability and Payments**

<b>3</b> Enter number of foreign partners . . . . . ▶				
<b>4</b> Total effectively connected taxable income allocable to foreign partners (see instructions):				
<b>a</b> Net ordinary income and net short-term capital gain . . . . .	<b>4a</b>			
<b>b</b> Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) . . . . .	<b>4b</b>	(	)	
<b>c</b> Reduction to line 4a for valid partner certificates under Regulations section 1.1446-6 . . . . .	<b>4c</b>	(	)	
<b>d</b> Combine lines 4a, 4b, and 4c . . . . .				<b>4d</b>
<b>e</b> 28% rate gains allocable to non-corporate partners . . . . .	<b>4e</b>			
<b>f</b> Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) . . . . .	<b>4f</b>	(	)	
<b>g</b> Reduction to line 4e for valid partner certificates under Regulations section 1.1446-6 . . . . .	<b>4g</b>	(	)	
<b>h</b> Combine lines 4e, 4f, and 4g . . . . .				<b>4h</b>
<b>i</b> Unrecaptured section 1250 gains allocable to non-corporate partners . . . . .	<b>4i</b>			
<b>j</b> Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) . . . . .	<b>4j</b>	(	)	
<b>k</b> Reduction to line 4i for valid partner certificates under Regulations section 1.1446-6 . . . . .	<b>4k</b>	(	)	
<b>l</b> Combine lines 4i, 4j, and 4k . . . . .				<b>4l</b>
<b>m</b> Qualified dividend income and net long-term capital gains (including net section 1231 gains) allocable to non-corporate partners . . . . .	<b>4m</b>			
<b>n</b> Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) . . . . .	<b>4n</b>	(	)	
<b>o</b> Reduction to line 4m for valid partner certificates under Regulations section 1.1446-6 . . . . .	<b>4o</b>	(	)	
<b>p</b> Combine lines 4m, 4n, and 4o . . . . .				<b>4p</b>

<b>5</b>	Gross section 1446 tax liability:				
<b>a</b>	Multiply line 4d by 35% (.35)	<b>5a</b>			
<b>b</b>	Multiply line 4h by 28% (.28)	<b>5b</b>			
<b>c</b>	Multiply line 4l by 25% (.25)	<b>5c</b>			
<b>d</b>	Multiply line 4p by 15% (.15)	<b>5d</b>			
<b>e</b>	Add lines 5a through 5d			<b>5e</b>	
<b>6a</b>	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 2007 Form 8804	<b>6a</b>			
<b>b</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)	<b>6b</b>			
<b>c</b>	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	<b>6c</b>			
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6c.			<b>7</b>	
<b>8</b>	Estimated tax penalty (see instructions). Check if Schedule A (Form 8804) is attached <input type="checkbox"/>			<b>8</b>	
<b>9</b>	Add lines 5e and 8			<b>9</b>	
<b>10</b>	<b>Balance due.</b> 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			<b>10</b>	
<b>11</b>	<b>Overpayment.</b> If line 7 is more than line 9, enter amount overpaid			<b>11</b>	
<b>12</b>	Amount of line 11 you want <b>refunded to you</b>			<b>12</b>	
<b>13</b>	Amount of line 11 you want <b>credited to next year's Form 8804</b>	<b>13</b>			

<b>Sign Here</b>	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
<b>Paid Preparer's Use Only</b>	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. ( )	