



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.21.15

SEPTEMBER 5, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.21.15, International Returns and Document Analysis - Withholding on Foreign Partners

MATERIAL CHANGES

- (1) IRM 3.21.15.1.1.4 - Verbiage updates per LB&I feedback.
- (2) IRM 3.21.15.1.1.5 - Verbiage updates per LB&I feedback.
- (3) IRM 3.21.15.1.3 - Updated subsection title.
- (4) IRM 3.21.15.1.4 - Updated subsection title.
- (5) IRM 3.21.15.9(1) - If/Then Table - Added “(whichever is later)” after “return due date” and Note for clarification. IPU 25U0249 issued 02-21-2025.
- (6) IRM 3.21.15.12 -
 - (1) - Added “Jurat and Signature” to bullet list.
 - (2) - Added clarification to 3rd bullet.
- (7) IRM 3.21.15.14(1) - Added reference to IRM 3.8.46.1, Discovered Remittance.
- (8) IRM 3.21.15.14.2 (2) -
 - Form 8233, updated transshipment address.
 - Form 8288-A, added Line 6f.
 - Updated Form 8804 Description/Action. IPU 25U0249 issued 02-21-2025.
 - Added Form 9465, Installment Agreement Request. IPU 25U0249 issued 02-21-2025.
 - Added Form 14039-B, Business Identity Theft Affidavit. IPU 25U0249 issued 02-21-2025.
 - Added Form 14157, Return Preparer Complaint. IPU 25U0249 issued 02-21-2025.
- (9) IRM 3.21.15.15.3.3(1)c) - Deleted “Note” containing out dated instructions.
- (10) IRM 3.21.15.11(6) - Added “Note” in the event brackets/parenthesis are not pre-printed.
- (11) IRM 3.21.15.17(7) - Deleted “Exception” containing out dated instructions.
- (12) IRM 3.21.15.19 -
 - (2) - If/Then Table - Clarified Private Delivery Service information and added IRM reference 3.10.72, Receiving, Extracting, and Sorting. IPU 25U0249 issued 02-21-2025.
 - (3) - Added **Reminder** that Form 8804 currently has no E-file option.
 - (4) Note - Added clarification on electronically filed return information. IPU 25U0249 issued 02-21-2025.
 - (4) If/And/Then Table - Updated based on feedback from Chief Counsel.
 - (12) - Updated chart and added Official Use Only (OUO) information.

- (13) IRM 3.21.15.19.1(3) - Updated Statute Returns clearing exception from 2020 to 2021. IPU 25U0249 issued 02-21-2025.
- (14) IRM 3.21.15.20 - Removed CCC "X" which is not valid on Form 8804.
- (15) IRM 3.21.15.21- Deleted (2) containing pre-addressed and non pre-addressed labels.
- (16) IRM 3.21.15.21.4(2) - If/Then Table - Changed "Circle the street address" to "Underline the second street address". IPU 25U0249 issued 02-21-2025.
- (17) IRM 3.21.15.22.2
- (1) Note- Changed to (2) instruction and re-numbered (2) to (3). IPU 25U0249 issued 02-21-2025.
 - (1) Note - Deleted as the same information is repeated in next paragraph.
 - (1) Caution - Moved to (2). IPU 25U0249 issued 02-21-2025.
 - (1) Caution - Deleted instruction that applies to tax periods over 20 years prior.
 - (2) Note - Added instruction when "NA" or "None" are present. IPU 25U0249 issued 02-21-2025.
 - (2) Caution - Deleted instruction that applies to tax periods over 20 years prior.
 - (3) If/Then Table - Added Note containing research instructions. IPU 25U0249 issued 02-21-2025.
- (18) IRM 3.21.15.22.2.5(2) - Updated to indicate entry may be positive or negative.
- (19) IRM 3.21.15.22.2.23(4)Note - Added clarification to identify Forms 8805 that support Form 8804 Line 6b withholding.
- (20) IRM 3.21.15.22.2.33(4)Note - Clarified instructions.
- (21) Revised the Internal Revenue Manual (IRM), where necessary for the following types of editorial changes:
- Corrected links. IPU 25U0249 issued 02-21-2025.
 - Plain language and editorial updates to improve readability. IPU 25U0249 issued 02-21-2025.
 - Updated dates and tax periods for current processing year.
 - Corrected line number references to match new form revision.
 - Updated figures and exhibits to reflect current processing.

EFFECT ON OTHER DOCUMENTS

IRM 3.21.15, dated November 15, 2024 (effective 01-01-2025), is superseded. This IRM incorporates IRM Procedural Update (IPU) 25U0249 issued 02-21-2025.

AUDIENCE

Tax Examiners in the International Code and Edit Unit, Ogden Submission Processing Center, Taxpayer Services (TS) Division are the primary users of this IRM.

Scott Wallace
Director, Submission Processing
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3.21.15

Withholding on Foreign Partners

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3.21.15.1
(05-31-2024)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides coding and editing instructions for processing Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), to the Business Master File (BMF). The first tax period valid for BMF was 200412.
- (2) **Audience:** These procedures apply to Internal Revenue Service (IRS) employees with responsibility for reviewing and editing the Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) information returns in Document Perfection Operation including Supervisory Tax Examining Assistant, Lead Tax Examiners, and Tax Examiners primarily the International team at the Ogden Submission Processing Center (OSPC).
- (3) **Policy Owner:** The Director Submission Processing is responsible for the policies in this IRM.
- (4) **Program Owner:** The Code and Edit/ERS IMF Section of the Return Processing Branch of Submission Processing.
- (5) **Primary Stakeholders:** Submission Processing (SP) and Large Business and International (LB&I).
- (6) **Program Goals:** Accurately review and prepare all paper returns for Data Transcription and/or correspondence as necessary.

3.21.15.1.1
(01-01-2024)
Background

- (1) Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), is processed under:
 - Tax Class 1
 - Master File Tax (MFT) Code 08
 - Doc. Code 29
 - Document Locator Number (DLN) File Location Code 60 (Ogden)
 - Blocking Series 000-999
 - Program Code 11340
- (2) Form 8804 is processed at the Ogden Submission Processing Campus (OSPC) as a “**Non-Remittance**” return.

Caution: Form 8804 no longer has the payment amount “green rocker” on it. The payments will be processed with a separate DLN with Doc. Code 17, 19, 70, or 76, and assigned a Trace ID and Transaction Sequence Number. These numbers will be posted to Master File.

- (3) **Form 8804 is due** on or before the 15th day of the 3rd month after the close of the partnership’s taxable year. However, if the partnership keeps its books and records outside of the United States and Puerto Rico (this is indicated by a check box in the upper right corner of Form 8804), the Return Due Date (RDD) is the 15th day of the 6th month after the close of the partnership’s taxable year.

Example: A calendar year return is due on March 15th.

- (4) For taxable years beginning in 2016 and later, the due date for the return of a partnership, including a Form 8804, moved from the 15th day of the 4th month (April 15 for calendar-year filers) to the 15th day of the 3rd month (March 15 for calendar-year filers). In Notice 2017-47, the IRS provided relief from the

failure to timely file penalty for taxpayers who, ostensibly unaware of the changed due date, filed their 2016 returns or requested extensions of time to file by the former due date.

3.21.15.1.1.1

(11-15-2024)

**Form 8804 Background -
Annual Return for
Partnership Withholding
Tax Under (Section
1446)**

- (1) Form 8804 was modified as a result of the Internal Revenue Code (IRC) 1446 Regulations. This modification branched out the types of effectively connected taxable income (ECTI) allocable to a foreign partner from the highest rate applicable to the type of foreign partner to the highest rate applicable to the type of income allocable to that type of foreign partner. For tax years beginning after December 31, 2017, the tax rate for foreign corporate partners decreased from 35% to 21%. However, for fiscal filers (tax periods 201801 through 201811) tax will be figured at a blended rate. For all non-corporate foreign partners, the section 1446 applicable percentage is generally 37%. However, in some circumstances, the partnership can consider the highest rate applicable to a particular type of income allotted to a non-corporate partner (28%, 25%, 20%), if the foreign partner provides the partnership with valid documentation (e.g., a Form W-8 BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals), or Form W-8 BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)), showing such partner would be entitled to use a preferential rate on such income or gain. Partnerships must withhold 37% on all the ECTI income of undocumented partners.
- (2) Under the IRC, there are two categories of income allocable to a foreign partner:
 - Income that is effectively connected with a trade or business in the United States,
 - US source Fixed or Determinable Annual or Periodic Income (often referred to as FDAP income).

Note: The difference in the taxation of these two categories is that **effectively connected income**, after allowable deductions, is taxed at the same rates that apply to U.S. citizens and resident aliens. US source FDAP income is taxed at a flat 30% (or lower treaty) rate, and reported on Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

 - Through tax year ending 12/31/2020 partnerships were obligated to tell foreign partners what the split of each separately stated item on Form K-1 is, between effectively connected income (ECI) and non-effectively connected income (NECI) using the business activities test and the asset use test. For tax years beginning in 2021 only, partnerships with foreign partners are required to complete Part X of Schedule K-2 (Form 1065) and Part X of Schedule K-3 (Form 1065) for each foreign partner. For tax years beginning in 2021, partnerships may avoid penalties provided “best efforts” can be demonstrated. These two types of income are reported, withheld at source, and taxed differently on separate sections of a partner’s Form 1040-NR, U.S. Nonresident Alien Income Tax Return, or Form 1120-F, U.S. Income Tax Return of a Foreign Corporation.
- (3) A partnership (not publicly traded) must make installment payments of withholding tax on its foreign partners’ share of ECTI whether or not distributions are made during the year.

- (4) The rules for making periodic payments of amounts withheld under IRC 1441 and IRC 1461 for Fixed, Determinable, Annual, Periodical (FDAP) income apply to the amount of IRC 1446 tax withheld by publicly traded partnerships.
- (5) The withholding tax rate on a partner's share of ECTI is generally the highest marginal tax rate applicable to that type of taxpayer. The highest rate for foreign corporate partners is 21% for tax periods beginning after 20171231 and 35% for tax periods beginning before 20180101. It is 37% for all other foreign partners for tax periods beginning after 20171231 and 39.6% for tax periods beginning before 20180101.

Note: For fiscal filers (tax periods 201801 through 201811) tax will be figured at a blended rate. Form 8804 shows full year 2018 rates.

- (6) Per Treas. Reg. 1.1446-3, a partnership may, with respect to non-corporate partners, determine withholding tax by the highest tax rate applicable to four particular types of effectively connected (EC) income allocated to the partner, provided the partnership receives valid documentation (e.g., a Form W-8 BEN), Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) from that foreign partner. As noted above, the 21% rate applies to all corporate partners for all four types of income for tax periods beginning after 20171231 (but 35% applies to all corporate partners for tax periods beginning before 20180101). These four types of income are:
 - **Net Ordinary Income (and net short-term EC capital gain, that is taxed like ordinary income) and EC portions of separately stated items, allocated to non-corporate partners which has the highest rate of 37% for tax periods beginning after 20171231 (39.6% for tax periods beginning before 20180101).**
 - **EC Collectible Gains allocated to non-corporate partners, which is taxed at 28%**
 - **Unrecaptured section 1250 gains allocated to non-corporate partners, which is taxed at 25%**
 - **Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners, which is taxed at 20%**

3.21.15.1.1.2
(01-01-2019)

**Form 8813 Background -
Partnership Withholding
Tax Payment Voucher
(Section 1446)**

- (1) Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446), is the form used by the partnerships to make their installment payments of IRC 1446 tax. The four installment payments must be made with Form 8813 by the 15th day of the 4th, 6th, 9th, and 12th months of the partnership's tax year. However, the payment may be made without Form 8813 if it is made through Electronic Federal Trust Payment System (EFTPS) or otherwise as provided for by published guidance. Effective 01/01/2004, all Form 8813 payments made for tax periods ending December 31, 2004, and subsequent periods, began to be processed to the Business Master File (BMF).

3.21 International Returns and Documents Analysis

3.21.15.1.1.3

(04-21-2020)

Form 8804-C

Background - Certificate of Partner-Level Items to Reduce Section 1446 Withholding

- (1) Form 8804-C, Certificate of Partner-Level Items to Reduce Section 1446 Withholding, is the sole method for a foreign partner to provide a certification to a partnership under Treas. Reg. 1.1446-6 to reduce or eliminate the 1446 tax the partnership must withhold and pay on ECTI allocable to the foreign partner. The foreign partner uses Form 8804-C to certify to the partnership that it meets all the requirements of the regulations, and represents that the information provided, including filing requirements, is true, correct, and complete.
- (2) **Form 8804-C attached to Form 8804 or Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax:** see IRM 3.21.15.1.1.5, Form 8805 Background - Foreign Partner's Information Statement of Section 1446 Withholding Tax.

Note: Each Form 8804-C will have a corresponding Form 8805 attached to Form 8804 filed at year end. Form 8804-C may be stapled or loosely attached to the specific Form 8805. However, at times all Forms 8804-C may come in grouped together behind Form 8804. If the Form 8804-C is not with the Form 8805, and the volume is 50 or less, attempt to locate the corresponding Form 8805 and follow the first-row instructions in the table. Otherwise, don't worry about matching the Form 8804-C with the Form 8805. Instead, follow the second-row instructions in the table.

If	Then
A Form 8804 comes in with a Form 8804-C and a corresponding Form 8805,	Detach Form 8804-C and Form 8805 from 8804. Leave action trail on both.
Form 8804-C is received attached to Form 8805,	<ol style="list-style-type: none"> 1. "DETACH" Form 8804-C from Form 8805 and edit an action trail on the Form 8805 "Detached 8804-C". 2. Forward Form 8804-C to: Internal Revenue Service 4-F23-142 Examination Branch 2970 Market St. Philadelphia, PA 19104
Form 8804-C is attached to Form 8804 and no Form 8805 are present that match the Form 8804-C,	<ol style="list-style-type: none"> 1. "DETACH" 2. Forward Form 8804-C to: Internal Revenue Service 4-F23-142 Examination Branch 2970 Market St. Philadelphia, PA 19104. 3. Leave an action trail "Detached Form 8804-C" on Form 8804.

3.21.15.1.1.4

(09-05-2025)

Form 8804 (SCH A)

Background - Penalty for Underpayment of Estimated Section 1446 Tax by Partnerships

- (1) Partnerships that have effectively connected taxable income (ECTI) allocable to foreign partners use Schedule A (Form 8804) to determine whether they are subject to the penalty for underpayment of estimated tax and, if so, the amount of the underpayment penalty.
- (2) Generally, the partnership doesn't have to file this schedule because the IRS will figure the amount of the penalty and notify the partnership of any amount

due by assuming smooth **quarterly** income and deposit requirements. However, if the partnership completes this form and attaches it to Form 8804, the penalty calculated by the taxpayer will be assessed.

- (3) Generally, a partnership is subject to the penalty if it did not timely pay in installments at least the smaller of:
- The tax shown on line 5f of its current year Form 8804 or,
 - The safe harbor amount of Schedule A (Form 8804) line 2, which is the total IRC 1446 tax that would have been due for the prior year, computed using the ECTI allocable to foreign partners for the prior year but without regard to certificates to partners submitted on Form 8804-C. The safe harbor may only be used if the total of the amounts shown on lines 4a, 4e, 4i, 4m, and 4q of its prior year Form 8804 is at least 50 percent of the sum of the amounts shown on lines 4d, 4h, 4l, 4p, and 4t of its current year Form 8804, the prior tax year was for a full 12 months, the partnership timely files (including extensions) an information return under section 6031 (Form 1065) for the prior year. See IRM 3.21.15.20 for processing instructions.

Note: Treas. Reg. 1.1446-3(b)(3)(i)(A), provides that when calculating the prior year safe harbor amount, the partnership can't take into account Treas. Reg. 1.1446-6 Form 8804-C losses. IRM 3.21.15.14.2.

3.21.15.1.1.5
(09-05-2025)

**Form 8805 Background -
Foreign Partner's
Information Statement of
Section 1446
Withholding Tax**

- Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, is filed for each foreign partner to show the amount of effectively connected taxable income allocated and the total tax credit allowed to a foreign partner.
- Generally, you will find there are two types of Form 8805 attached to a Form 8804, Annual Return for Partnership Withholding Tax (Section 1446).
 - A Form 8805 attached to Form 8804 substantiating the **Section 1446 withholding by other partnerships claimed on Line 6b, must remain attached to Form 8804.**

Note: This type of Form 8805 shows the other partnership entity information on Lines 5a - 5c, and 6.
 - A Form 8805 submitted with Form 8804 reflecting the amount of income and withholding allocated to a foreign partner. See IRM 3.21.15.14 (12).

Note: This type of Form 8805 shows the partnership entity information on Lines 5a - 5c and 6 that matches the Name of Partnership on Box 1a of Form 8804.
- The Form 8805 matching the second bullet description in paragraph (2) above, is to be detached from Form 8804 and forwarded to Batching and Numbering for assignment of its own Document Locator Number (DLN). Also see IRM 3.21.15.1.1.3 (2), Form 8804-C Background - Certificate of Partner-Level Items to Reduce Section 1446 Withholding.

Note: See IRM 3.21.25.19, Form 8805 Credit Verification of Pre-IRMF Section 1446 Credits Claimed on Form 1040-NR, Form 8804, Form 990-T, Form 1120-F, and Form 1040-NR Estate or Trust, and IRM 3.21.25.20, Processing Form 8805 to the International Web Applications Database (INTLWebApps),

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and the handling of Form 8804-C, Certificate of Partner-Level Items to Reduce Section 1446 Withholding, when attached to Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax.

- (4) As a result of the Treas. Reg. 1.1446-3(d)(1)(iv), Form 8805 was modified to add **Schedule T "Beneficiary Information."** Schedule "T" is not a separate page but consists of (new) Lines 11a - 13 on the front of Form 8805. Schedule "T" is to be completed by an estate or trust receiving Form 8805 (with Lines 1a through 10 already completed) to reflect the ECTI and withholding on lines 9 and 10 allocable to a beneficiary on lines 12 and 13. The estate or trust copies the Form 8805 it received for as many of its beneficiaries as were withheld upon, to account for how it allocates all of the withheld tax. However, the Forms 8805 attached to the Form 8804 will be blank in the Schedule T. Instead, the trust or estate will complete the Schedules T, provide a copy of the relevant Form 8805 with Schedule T completed to its beneficiaries and attach a copy of the form to the foreign trust or estate's U.S. Federal income tax return filed for the taxable year that includes the year end of the partnership that provided the Form 8805.

3.21.15.1.2 (11-15-2024) Authority

- (1) Treas. Reg. 1.1446-1 to -7 provides the authority for processing information returns for withholding tax on foreign partners' share of effectively connected income.
- (2) Policy statements for Submission Processing are contained in IRM 1.2.1.4, Service Wide Policies and Authorities, Policy Statements for Submission Processing Activities.

3.21.15.1.3 (09-05-2025) Roles and Responsibilities

- (1) The Director, SP Office is responsible for monitoring operational performance for the Submission Processing campus.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The team manager/lead is responsible for monitoring performance and ensuring employees have the tools to perform their duties.
- (4) The team employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

3.21.15.1.4 (09-05-2025) Program Control

- (1) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors the Code and Edit reports.
- (2) **Program Effectiveness:** The program goals are measured by the following reviews:
 - Embedded Quality Submission Processing (EQSP)
 - Balanced Measures
 - Managerial Reviews
- (3) **Annual Review:** This IRM is updated and published annually, after review by affected offices, according to the clearance process established in IRM 1.11.9, Internal Management Documents, Clearing and Approving Internal Management Documents (IMDs).

3.21.15.1.5
(01-01-2023)

Terms and Acronyms

- (1) A list of terms and acronyms are available in the glossary. See Exhibit 3.21.15-8.

3.21.15.1.6
(05-31-2024)

Related Resources

- (1) The following table lists related resources to assist tax examiners in their work.

Related Resources

Resource	Title/Link/Information
Servicewide Electronic Research Program (SERP)	<i>Servicewide Electronic Research Program (SERP)</i>
Document 7071-A	Name Control Job Aid - For Use Outside of the Entity Area, Catalog Number 38048K
Document 2324-002	Coding and Editing BMF Tax Returns - Foreign Addresses, Catalog Number 48747C
IRM 3.21.25	International Returns and Document Analysis - Miscellaneous Tax Returns

3.21.15.2
(03-01-2023)

General Information

- (1) This IRM can't address every possibility that occurs while perfecting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to the subject matter expert (SME), lead or manager to determine the corrective action.

3.21.15.3
(05-31-2024)

◆IRM Deviation Procedures◆

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.21.15.4
(11-09-2021)

◆IRS Employee Contacts◆

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98) Section 3705(a), gives identification requirements for all IRS employees working tax-related matters.
- (2) All IRS employees who communicate by telephone, correspondence or face to face, with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:
- Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees may also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
 - Face to Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number.
 - Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's

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title (e.g., Mr., Mrs., Ms., Miss), last name, IDRS (Integrated Data Retrieval System) number, and letter system number, which are systematically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.

- d. Correspondence letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer doesn't need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
 - (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves and provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.
 - (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.21.15.5
(11-15-2024)

◆ Taxpayer Advocate Service (TAS) ◆

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to initiate the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, see IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps can't be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
 - The issue can be resolved within 24 hours.
 - The IRS takes steps within 24 hours to resolve the taxpayer's issue.

- (5) When making a TAS referral, use Form 911, and forward to TAS following your local procedures.
- (6) For more information, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for more information on cases that TAS will no longer accept.

3.21.15.5.1
(11-15-2024)
◆TAS Service Level
Agreements (SLAs)◆

- (1) The National Taxpayer Advocate has reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self-Employed (SB/SE) Division, Tax Exempt and Government Entities (TEGE) Division, Criminal Investigation (CI), Independent Office of Appeals and Large Business and International (LB&I), that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are found at *TAS Service Level Agreements*.

3.21.15.6
(01-01-2024)
◆Business Master File
(BMF) Identity (ID)
Theft◆

- (1) BMF ID Theft is increasing. If a case is found with attachments or correspondence showing the taxpayer is a victim of **ID Theft**, give the entire case to the manager/lead.
- (2) The manager/lead will expedite the case to the Planning and Analysis (P&A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of **ID Theft**; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.21.15.7
(01-01-2023)
◆Use of FAX for
Taxpayer Submissions◆

- (1) Taxpayers may send tax return information via fax as part of return perfection even when submitting a signature. In circumstances where contact with the taxpayer was made and documented, **faxed signatures are acceptable**.
- (2) Contact the taxpayer by telephone or correspondence. Follow local procedures to decide which method of contact to use.
- (3) Indicate the fax paragraph on the **approved** Correspondence Action Sheet to inform the taxpayer of the fax options.
- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
 - IRM 21.1.3.2.3, Required Taxpayer Authentication
 - IRM 21.1.3.2.4, Additional Taxpayer Authentication
- (5) Before leaving any messages on a taxpayer's answering machine, review:
 - IRM 10.5.1.6.7.2, Answering Machines or Voice Mail
 - IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.21.15.8
(01-01-2015)
General Disclosure
Guidelines

- (1) IRC 6103 establishes the taxpayer's (TP's) right to privacy of tax information. You must be sure that you provide correct information to the correct TP or authorized representative (check IDRS CC CFINK for Power of Attorney (POA)).

- (2) Taxpayer returns and return information must remain confidential as provided for in IRC 6103, Confidentiality and disclosure of return information. IRC 7431 provides civil damages for unauthorized disclosure of returns and return information. IRC 7213 and IRC 7213A provide criminal penalties for unauthorized disclosure or unauthorized inspection of returns and return information and require employees be discharged from duty if charged and convicted of these offenses.
- (3) For more information on General Disclosure Guidelines, see IRM 21.1.3, Operational Guidelines Overview, and for full discussions, see IRM 11.3.1, Introduction to Disclosure.

3.21.15.9
(02-21-2025)
◆ Refund Returns
(45-Day Jeopardy and
High Dollar Refunds)◆

- (1) Document Perfection identifies refunds in jeopardy and requests manual refunds.
Note: Expeditious processing of refund returns is critical if the 45-day period is about to expire.

If	Then
A refund return is batched in a non-refund batch	<div>1. Pull the return from the non-refund batch and merge into a refund batch using local procedures.</div> <div>2. Code and edit the return as completely as possible.</div> <div>Note: Follow the instructions below when the processing date is more than 20 days after the received date or the Return Due Date</div> <div>Note: “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</div>

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If	Then
<p>The processing date is more than 20 days after the Received Date or the Return Due Date (whichever is later) and the refund amount is</p> <p>Note: “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>	<p>Unnumbered Returns:</p> <ol style="list-style-type: none"> 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341 or CCC “U” (whichever is applicable). <p>Note: For returns with CCC “U”, attach Form 4227, Intra-SC Reject or Routing Slip, and check the “Reject Correction” box. Write 45-day jeopardy in the Other (explain) box on the bottom right side of Form 4227.</p> <ol style="list-style-type: none"> 4. Give the return to the manager for expedite processing. <p>Numbered Returns:</p> <ol style="list-style-type: none"> 1. Code and edit the return as completely as possible. 2. Edit Action Code 341 (or CCC “U” as applicable) and leave in batch. <p>Note: For returns with CCC “U”, attach Form 4227, Intra-SC Reject or Routing Slip, and check the “Reject Correction” box. Write 45-day jeopardy in the Other (explain) box on the bottom right side of Form 4227.</p>

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If	Then
<p>Note: “Refund” in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>	<p>Unnumbered Returns:</p> <ol style="list-style-type: none"> 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341 or CCC “U” (whichever is applicable). <p>Note: For returns with CCC “U”, attach Form 4227, Intra-SC Reject or Routing Slip, and check the “Reject Correction” box. Write 45-day jeopardy in the Other (explain) box on the bottom right side of Form 4227.</p> <ol style="list-style-type: none"> 4. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.21.261.3.1, Criminal Investigation (CI) Referral. 5. Edit an action trail “Copy to CI”, or “CI Referral”, or similar language in the lower left corner going vertically up the side of the return. 6. Expedite processing. <p>Numbered Returns:</p> <ol style="list-style-type: none"> 1. Code and edit the return as completely as possible. 2. Edit Action Code 341 (or CCC “U” as applicable). 3. Attach Form 4227, Intra-SC Reject or Routing Slip, to the return, edit Action Code 341 on Form 4227, Intra-SC Reject or Routing Slip, and leave in batch. <p>Note: For returns with CCC “U”, attach Form 4227, Intra-SC Reject or Routing Slip, and check the “Reject Correction” box. Write 45-day jeopardy in the Other (explain) box on the bottom right side of Form 4227.</p> <ol style="list-style-type: none"> 4. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. See IRM 3.21.261.3.1, Criminal Investigation (CI) Referral. 5. Edit an action trail “Copy to CI”, or “CI Referral”, or similar language in the lower left corner going vertically up the side of the return.

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3.21.15.10
(02-05-2024)
◆ **Business Master File
(BMF) Consistency** ◆

- (1) The purpose of this initiative is to achieve consistency in the Business Master File (BMF) Code and Edit (C&E) processing IRMs.
- (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.
- (3) BMF Consistency Subsections are identified by a ◆ (**diamond**) before and after the title.
- (4) Text in normal print is the common process for BMF returns. The text in **BOLD** print is form specific and applies to this IRM only.

3.21.15.11
(09-05-2025)
**General Editing
Guidelines**

- (1) The following general information can be used when editing Form 8804, Annual Return for Partnership Withholding Tax (Section 1446).
 - (2) General instructions eliminate repetition of the same instructions for each return. If the general instructions and the specific instructions conflict, follow the specific instructions.
 - (3) All money amounts must be entered in **U.S. dollars only**.
 - (4) Round the filer's dollar and cents entry to the nearest whole dollar and edit the "rounded" amount above or to the left of the deleted entry.
 - (5) Money amounts can be either a positive or negative number.
 - (6) Don't bracket negative amounts on Lines 4b, 4c, 4f, 4g, 4j, 4k, 4n, 4o, 4r, and 4s because the Form 8804 return has pre-printed brackets/parenthesis on these lines.
- Note:** Official Forms 8804 contain pre-printed brackets/parenthesis on lines listed above. If they are not present for some reason, edit them.
- (7) You must place a bracket/parenthesis on the following lines if the entry appears as a negative without brackets/parenthesis. The lines are 4a, 4d, 4e, 4h, 4i, 4l, 4m, 4p, 4q, and 4t.

3.21.15.11.1
(01-03-2023)
◆ **Edit Marks** ◆

- (1) Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) System through the Integrated Submission and Remittance Processing (ISRP) system. Enter edit marks in brown, red, orange, purple, or green pencil or pen.
- (2) Only edit items on the return that are for transcription except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.
- (3) Don't obliterate, alter, or erase the original entry on a return when deleting or correcting an entry. Always exercise care to ensure that the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.
- (4) Don't re-edit edit marks entered by other areas, such as Collections, Entity or Accounts Management, except to place the marks in the correct area or perfect for legibility.

Exception: Photocopied Returns.

- (5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.21.15.13.3, Correspondence Imaging Inventory (CII) Returns, and IRM 3.21.15.16 Re-Entry Document Procedures.
- (6) For a description of specific edit marks, see the table below:

Edit Mark	Description
"X"	Deletes tax data or indicates not to transcribe an item. For example, if deleting an original entry, edit an "X" to the left of the entry to delete. Edit the correct entry to the left or above the "X".
"/" (slash)	Indicates not to transcribe the form or schedule.
"//"	Identifies the beginning and ending of a foreign country code in the entity area. For example, "/EI/" is edited for "Ireland" or "/GM/" is edited for "Germany".
"c/o" or "%"	Indicates an "in-care of" name for transcription.
Circle	Indicates not to transcribe an entry. Also, deletes entity data or a Received Date. Note: If the taxpayer circles an entry, edit the entry.
Underline	Identifies an entry for transcription (e.g., Name Control, Tax Period).
Arrow	Indicates the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. Note: Use a double arrow to identify the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Indicates that an entry was manually math verified and is correct.

Edit Mark	Description
Bracket/Parenthesis	Indicates a negative numerical amount. Note: Code and Edit (C&E) is no longer required to bracket negative amounts when brackets are pre-printed on the form or schedule or when the taxpayer clearly indicates a negative amount with brackets () or - sign. Bracket negative amounts when editing negative entries on transcription lines (e.g., computing and entering a line entry, entering a missing line entry). See IRM 3.21.15.11(7), International Returns and Document Analysis - Withholding on Foreign Partners.
Vertical Line or Decimal Point	Indicates the separation of dollars and cents.
Zero, Dash or None	“ZERO”, “DASH” or “NONE” are considered valid entries except when specific instructions require editing of an entry.
Rocker	Indicates the amount paid when drawn under a remittance amount.

3.21.15.11.2
(01-01-2023)
◆ **Action Codes** ◆

- (1) Action Codes are used to indicate whether correspondence, research or some other action is needed. The Action Code sets suspense period for the return and places the return in the workable or unworkable suspense inventory.

Note: Computer Condition Codes (CCC) are used in lieu of Action Codes in processing Form 8804.

3.21.15.12
(09-05-2025)
**Unprocessable
Conditions**

- (1) A return must contain the following specific items before it is considered processable. If they aren't present and can't be found on the return or its attachments, edit CCC "U" or the appropriate Action Code to send the return to Rejects. Rejects will research IDRS, to locate the information in order to make the return processable.
- An Employer Identification Number (EIN)
 - A legible name (for the Name Control)
 - A valid Tax Period (200412 and subsequent)
 - Jurat and Signature
- (2) Conditions which make a document unprocessable and require Rejects to correspond with the taxpayer:
- The name is so illegible or incomplete that the Name Control can't be determined.

- The EIN contains other than nine numeric characters and can't be perfected from information on the return or attachments.
- The document has more than one EIN for the same entity.
- The filer has stated that they have combined information for more than one tax period or more than one type of return.
- Data entries are so incomplete or illegible that they can't be perfected or transcribed.
- The document has been mis-blocked.
- The return is unsigned.
- The return has only entity data and no other statements or attachments from the taxpayer.
- Any condition set forth as unprocessable in the sections on processing specific documents.

(3) **Numbered and unprocessable Form 8804** (includes timely filed, delinquent, refund, balance due and zero balance returns):

1. Edit CCC "U" or the appropriate Action Code. See IRM 3.21.15.20, Computer Condition Codes (CCC) - Form 8804, for computer condition codes.
2. Prepare Correspondence Action Sheet for Letter 3104C (FIRPTA and Foreign Partnership Withholding Tax Return Processing and Unsubstantiated Refundable Credit) for the required information using the appropriate letter paragraphs.
3. Leave return in pack of work.

3.21.15.13
(01-01-2020)
◆ **Correspondence** ◆

- (1) There are two types of correspondence that Code and Edit may encounter:
- a. Correspondence received from taxpayers, and
 - b. Correspondence issued to taxpayers.

3.21.15.13.1
(01-01-2020)
◆ **Definition of Correspondence from Taxpayers** ◆

- (1) Correspondence is all written communications from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited. This includes:
- a. Written communications in response to the IRS requests for information or data.
 - b. Written communications, including annotated notice responses, that provide more information or dispute a notice.
 - c. A telephone call that results in a written referral or research (Form 4442, Inquiry Referral).
- (2) The key to identifying taxpayer correspondence is to ask the following questions:
- a. Is taxpayer waiting for a response from the IRS?
 - b. Is taxpayer waiting for the IRS to take action?
 - c. Is taxpayer asking a question?

Note: A Post-It-Note, Sticky Note, or some other type of note stuck on the return by another function, for example - "Taxpayer (TP) requests penalties be waived" - **doesn't constitute correspondence from the taxpayer.**

3.21.15.13.2
(01-01-2023)

◆ Issuing
Correspondence ◆

- (1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable.

Exception: Do not correspond on returns prepared by Collections, IRC 6020(b) or by Examination, "Substitute for Return" (SFR).

- (2) If the return is incomplete and doesn't appear to be a return meant for filing or is a conduit for providing information (e.g., indicates "payment only"), give the return to the lead. The lead must determine the correct course of action. The lead researches for a TC 150 and any other information necessary to determine if the return will continue processing, is an amended return, or must be routed to another function. An incomplete return could include any of the following:

- A one-page return, with or without a signature.
- Incomplete returns indicating "Payment Only".
- Incomplete returns showing they have previously e-filed.

Note: This list is not all inclusive. Tax examiners may see other unusual documents not addressed in this subsection or in other areas of the IRM.

- (3) Examine the return for **all** unprocessable conditions before initiating correspondence.

If	And	Then
The return needs correspondence,	Requires a response,	<ol style="list-style-type: none"> 1. Complete an approved Correspondence Action Sheet for the 3104C Letter, Master File Tax (MFT) code, and the appropriate paragraphs. <p>Note: Some paragraphs may require fill-ins to enter, such as tax period, form number, Document Locator Number (DLN), etc.</p> <ol style="list-style-type: none"> 2. Attach the approved Correspondence Action Sheet to the front of the return below the entity area. 3. Edit CCC "U". 4. Finish editing the return and leave in the batch.

If	And	Then
The return needs correspondence,	Doesn't require a response,	<ol style="list-style-type: none"> 1. Complete an approved Correspondence Action Sheet for the 3104C Letter, MFT code, and the appropriate paragraphs. Note: Some paragraphs may require fill-ins to enter, such as tax period, form number, DLN, etc. 2. Photocopy first page of return and attach the approved Correspondence Action Sheet below the entity area in front of the return copy. Be sure the name and address clearly show above the approved Correspondence Action Sheet. 3. Forward the copy to the Correspondence Area. 4. Edit an Action Trail (e.g., "3875C SENT") in the lower left corner going vertically up the side of the return. 5. Finish editing the return and leave in batch.

Note: There are more campus exclusive letters. They are for processing specific forms or conditions. Go to the lead or manager for copies of these letters.

3.21.15.13.3
(01-03-2023)

◆ **Correspondence
Imaging Inventory (CII)
Returns** ◆

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Account Management (AM) receipts into digital images and working the cases from those images.

Note: Correspondence Imaging System (CIS) changed to Correspondence Imaging Inventory (CII).

- (2) "CII" returns are **shown** with "CII Image-Do not correspond for Signature" stamped below the signature line or "CII" annotated on the front of the return.
- (3) Verify all edit marks on a "CII" return.

If	Then
The edit marks are black,	Underline the edit mark if correct or circle if incorrect.
The edit marks are red or green,	Circle if incorrect.
The edit marks are missing or incorrect,	Perfect as necessary.

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(4) Follow the instructions below for processing “CII” returns:

If	And	Then
The “CII” return has a Form 13596, Reprocessing Returns, attached,	The return is not complete (e.g., missing signature, schedules or forms)	a. Don’t correspond. b. Remove the return from the batch and route to AM. c. If the return comes back from AM with incomplete information, send the return to AM again to secure all the missing information. Indicate More information needed to process incomplete CII return , or similar language on Form 4227, Intra-SC Reject or Routing Slip (or other proper routing slip).
The “CII” return has a Form 13596, Reprocessing Returns, attached and the return is not complete (e.g., missing signature, schedules, or forms),	The return shows correspondence was sent (e.g., CCC “3” is edited on the return),	Don’t route the return to AM. Continue processing the return.
The “CII” return doesn’t have a Form 13596, Reprocessing Returns attached	The return is not complete (e.g., missing signature, schedules or forms),	Follow normal correspondence procedures.

3.21.15.13.4
(01-01-2015)

◆ **Foreign Currency** ◆

(1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete item(s), include in Letter 3104C to resubmit in U.S. currency.

3.21.15.14
(09-05-2025)

**Attachments Related to
Form 8804**

- (1) If Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), is received in C&E with **remittance attached, immediately forward** the return and the remittance to the work leader. See IRM 3.8.46.1, Discovered Remittance for more information.
- (2) **Leave a tax deposit “MEMORANDUM RECEIPT” attached to the return.**
- (3) If the taxpayer indicates on an attachment that Form 8804 won't be required to be filed for future tax years, edit **Computer Condition Code “F”**. If the taxpayer submits a return other than Form 8804, but indicates that Form 8804 will be filed, research using IDRS CFOL CCs or **ENMOD**. If a Form 8804 filing requirement is not found, send the return to the Entity Control function to update the filing requirement.
- (4) When the corrected return is received from Entity Control:
 - a. Convert the return to the proper form.
 - b. Process as required.
- (5) If Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, is attached to Form 8804, **do not** detach until the editing of both Form 8804 and Form 8805 is completed.
- (6) Generally, you will find that there are two types of Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax attached to a Form 8804. One type of Form 8805 is to remain attached to Form 8804 and the other type is to be detached from Form 8804 and sent to Batching and Numbering after Form 8804 is edited.
 - a. A Form 8805 that is attached to Form 8804 to substantiate the IRC 1446 withholding claimed on Line 6b must remain attached to Form 8804.

Note: This type of Form 8805 will show the Form 8804 filing partnership entity information on Lines 1 to 4. See Figure 3.21.15-1a.
 - b. A Form 8805 that is submitted with Form 8804 to reflect the amount of effectively connected taxable income and IRC 1446 taxes withheld allocable to a foreign partner of the Form 8804 filer is to be detached from Form 8804 and forwarded to Batching and Numbering.

Note: This type of Form 8805 will show the Form 8804 filing partnership entity information on Lines 5a through 5c. See Figure 3.21.15-1b.
- (7) If the taxpayer attaches a Form 2220, Underpayment of Estimated Tax by Corporation, or a Form 8804 Schedule A to their Form 8804 tax return to pay an estimated tax penalty, **leave it attached**.
- (8) If a Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446), is attached to Form 8804, place an “X” on the entire Form 8813 and **leave it attached**.
- (9) In the event a “Reasonable Cause” correspondence is attached to Form 8804 for having filed late either Form 8804-C Certificate of Partner-Level Items to Reduce Section 1446 Withholding, or a similar Certificate of Partner-Level Items under Treas. Reg. 1.1446-6 late, detach it from Form 8804 and transship the correspondence to:

3.21 International Returns and Documents Analysis

Internal Revenue Service
 4-F23.142 Examination Branch
 2970 Market St.
 Philadelphia, PA 19104

DO NOT DETACH

Form 8805 (Rev. November 2019) Department of the Treasury Internal Revenue Service		Foreign Partner's Information Statement of Section 1446 Withholding Tax ▶ Go to www.irs.gov/Form8805 for instructions and the latest information.		OMB No. 1545-0123 Copy A For Internal Revenue Service Attach to Form 8804.
For partnership's calendar year, or tax year beginning, 20, and ending, 20				
1a Foreign partner's name	b U.S. identifying number	5a Name of partnership	b U.S. Employer Identification Number (EIN)	
Zaranik LTD	00-7654321	Elm Partnership	00-1234567	

Form 8804 (Rev. December 2025) Department of the Treasury Internal Revenue Service		Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-C and 8805. 202512 Go to www.irs.gov/Form8804 for instructions and the latest information.		OMB No. 1545-0123												
For calendar year 20, or tax year beginning, 20, and ending, 20																
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/>																
Part I Partnership																
1a Name of partnership		b U.S. employer identification number (EIN)														
Zaranik LTD		00-7654321														
c Number and street. If a P.O. box, see instructions.		d Room or suite no.														
12 Lake Qarun Street																
e City or town	f State or province	g Country	h ZIP or foreign postal code													
Cairo	EG	Egypt	11511													
<table border="1"> <tr> <th colspan="2">For IRS Use Only</th> </tr> <tr> <td>CC</td> <td>FD</td> </tr> <tr> <td>RD</td> <td>FF</td> </tr> <tr> <td>CAF</td> <td>FP</td> </tr> <tr> <td>CR</td> <td>I</td> </tr> <tr> <td>EDC</td> <td></td> </tr> </table>					For IRS Use Only		CC	FD	RD	FF	CAF	FP	CR	I	EDC	
For IRS Use Only																
CC	FD															
RD	FF															
CAF	FP															
CR	I															
EDC																

Form 8804 (Rev. 12-2025)

Page 2

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 21% (0.21)	5a		
b Multiply line 4h by 37% (0.37)	5b		
c Multiply line 4l by 28% (0.28)	5c		
d Multiply line 4p by 25% (0.25)	5d		
e Multiply line 4t by 20% (0.20)	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 the previous tax year's 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	1000	
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			

Figure 3.21.15-1a Form 8805 remaining attached to Form 8804

Form 8804 (Rev. December 2025) Department of the Treasury Internal Revenue Service		Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-C and 8805. Go to www.irs.gov/Form8804 for instructions and the latest information.		202512 OMB No. 1545-0123																	
For calendar year 20 , or tax year beginning , 20 , and ending , 20																					
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/>																					
Part I Partnership																					
1a Name of partnership Birch Partnership			b U.S. employer identification number (EIN) 00-7654321																		
c Number and street. If a P.O. box, see instructions. 16 Hemlock Ave.			d Room or suite no.																		
e City or town Portland			f State or province OR																		
g Country			h ZIP or foreign postal code 97208																		
<table border="1"> <tr> <th colspan="4">For IRS Use Only</th> </tr> <tr> <td>CC</td> <td>FD</td> <td>RD</td> <td>FF</td> </tr> <tr> <td>CAF</td> <td>FP</td> <td>CR</td> <td>I</td> </tr> <tr> <td>EDC</td> <td></td> <td></td> <td></td> </tr> </table>						For IRS Use Only				CC	FD	RD	FF	CAF	FP	CR	I	EDC			
For IRS Use Only																					
CC	FD	RD	FF																		
CAF	FP	CR	I																		
EDC																					
Part II Withholding Agent																					

DETACH

Form 8805 (Rev. November 2019) Department of the Treasury Internal Revenue Service		Foreign Partner's Information Statement of Section 1446 Withholding Tax Go to www.irs.gov/Form8805 for instructions and the latest information.		OMB No. 1545-0123 Copy A For Internal Revenue Service Attach to Form 8804.	
For partnership's calendar year , or tax year beginning , 20 , and ending , 20					
1a Foreign partner's name Larch LLC		b U.S. identifying number 00-9988776		5a Name of partnership Birch Partnership	
c Address (if a foreign address, see instructions) Maple Boulevard 20801 Hamburg, Germany		c Address (if a foreign address, see instructions) 16 Hemlock Ave Portland, OR 97208		b U.S. Employer Identification Number (EIN) 00-7654321	
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.		7 Withholding agent's U.S. EIN	
3 Type of partner (specify—see instructions) ▶		8a Check if the partnership identified on line 5a owns an interest in one or more partnerships <input type="checkbox"/>		9 Partnership's ECTI allocable to partner for the tax year (see instructions) 100000	
4 Country code of partner (enter two-letter code—see instructions)		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"/>		10 Total tax credit allowed to partner under section 1446 (see instructions). Individual and corporate partners: 35000	

Figure 3.21.15-1b Form 8805 detached from Form 8804

- (10) Use the following instructions when handling attachments submitted with Form 8804.

Note: Form 8804 is also used to transmit Form(s) 8805 to the IRS.

- (11) Form 8805 is a four part document:

- Copy A** "For Internal Revenue Service Attach to Form 8804."
- Copy B** "For Partner Keep for your records."
- Copy C** "For Partner Attach to your Federal tax return."
- Copy D** For Withholding Agent.

- (12) **The partnership must attach Form 8805 Copy A to its Form 8804.** This document (Form 8805 Copy A) is to be detached from Form 8804 and forwarded to Batch and Numbering for processing. A DLN beginning with

3.21 International Returns and Documents Analysis

“60546” will be assigned to the Form 8805. If Copy A is not attached use the copy submitted. However, if no other copy of Form 8805 is present, correspond for the missing form. If the copy is to verify Line 6b, see IRM 3.21.15.22.2.23 Form 8804 Section 1446 Withholding on Tiered Partnership - Line 6b.

Caution: If the partnership attaches multiple copies of Form 8805 (Copies B, C or D) to its Form 8804, along with Form 8805 Copy A for the same foreign partner, “X” (delete) the other copies (B, C and D) and staple them behind Form 8805 Copy A prior to forwarding the Forms 8805 to Batch and Numbering. This will help reduce duplicate Form 8805 records from being created in the INTLWebApps database.

Note: Before deleting (“X’ing”) the other copies ensure it is an exact duplicate of the original.

3.21.15.14.1
(01-01-2019)

Attachments Unrelated to Form 8804

(1) Taxpayer inquiry requests an adjustment to another return:

- a. Remove any attachment requesting an adjustment (ADP or non-ADP).
- b. Forward to the BMF International Accounts Management Department for action.

Note: If the taxpayer inquiry meets TAS criteria and you can’t resolve the taxpayer’s issue the same day, complete Form 911 and refer to your local Taxpayer Advocate. See IRM 3.21.15.5, Taxpayer Advocate Service (TAS).

(2) If the attachment doesn’t include the taxpayer’s name, address or Taxpayer Identification Number (TIN), enter this information on the attachment.

(3) If a tax authorization (Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization) is attached to correspondence, review the correspondence to determine if other requests are involved:

- a. If other requests are involved, photocopy the correspondence and send the copy, along with the authorization to the CAF (Centralized Authorization File) function for processing.
- b. If other requests aren’t involved, send the original correspondence and the authorization to the Campus CAF function for processing.

(4) Other Unrelated Attachments:

- a. Remove other unrelated attachments (such as other returns, requests for tax forms, etc.) from the document being processed, and
- b. Route to the proper function for necessary action.

(5) Always include the following information when forwarding documents to other functions:

- Name and address of the taxpayer
- Taxpayer Identification Number
- Received Date or the words “**TIMELY FILED**”
- Tax Period and type of document from which detached
- Action required to be taken

(6) If an attachment is removed because the majority of the information is unrelated to the Form 8804 being processed:

1. Leave an **“Action Trail.”**
2. Route the attachment to the appropriate function.

3.21.15.14.2
(09-05-2025)

◆**Routing Guide for
Attachments**◆

- (1) Review all attachments on the return before considering it processable.
 - a. Attachments may only be detached when specifically instructed.
 - b. Edit Action Trail(s) (e.g., 2848 DETACHED) in the lower left corner going vertically up the side of the return.
- (2) Follow the general guidelines below for each attachment. The table contains routing instructions for specific forms and/or documents attached to Form 8804:

Document	Detach	Descriptions/Actions
A General Power of Attorney or a Durable Power of Attorney or Tax Information Authority is submitted on any document other than Form 2848 or Form 8821	No	Take no action. Leave the Power of Attorney or Tax Authorization attached to the return. Do not route to the CAF function.
Closing Agreement	No	Leave attached.
TD F 90-22.1, Report of Foreign Banks and Financial Accounts	Yes	Transship to: U.S. Department of the Treasury P. O. Box 32621 Detroit, MI. 48232-0621
CP 259/959 (Spanish version) Note: Don't route to Statute Control Unit for clearance. See IRM 3.21.15.19.1, Statute Control Returns, for more information.	No	<p>Correspondence is attached or taxpayer's response indicates:</p> <ul style="list-style-type: none"> • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • Employer Identification Number (EIN) on notice doesn't match EIN on return. • Return requested on notice not the same as return submitted. • Taxpayer asking question(s) or requesting the IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on Computer Paragraph (CP) notice;</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> 1. Move the notice to the back of the return. 2. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer has signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>

Document	Detach	Descriptions/Actions
CP 518 Note: Don't route to Statute Control Unit for clearance. See IRM 3.21.15.19.1, Statute Control Returns, for more information.	No	<p>Correspondence is attached or taxpayer's response indicates:</p> <ul style="list-style-type: none"> • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • EIN on notice doesn't match EIN on return. • Return requested on notice not the same as return submitted. • Taxpayer asking question(s) or requesting the IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on CP notice;</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 <p>If none of the above apply, correspondence or written response to the notice is not attached and/or, "599" is notated:</p> <ol style="list-style-type: none"> 1. Move the notice to the back of the return. 2. Continue processing the return. <p>Note: If the return is unsigned, but the taxpayer has signed the CP notice under the jurat, it is not necessary to correspond for the signature.</p>

Document	Detach	Descriptions/Actions
Letters: <ul style="list-style-type: none"> • Letter 112C • Letter 282C • Letter 2255C • Letter 2284C 	No	<ol style="list-style-type: none"> 1. Identify which organization initiated the letter to the taxpayer (e.g., what organization signed the letter?). 2. Route letters initiated by Accounts Management (AM) to Accounts Maintenance Research (AMRH): <ul style="list-style-type: none"> • Ogden - Mail Stop 6712 • Kansas City - Mail Stop N2 6800 3. Route letters initiated by Collections as follows: <ol style="list-style-type: none"> a. If correspondence is attached or taxpayer's response indicates any of the following: <ul style="list-style-type: none"> • Taxpayer disagrees that they are required to file the return. • Only page one of the return is attached. • EIN on letter doesn't match EIN on return. • Return requested on letter not the same as return submitted. • Taxpayer asking question(s) or requesting the IRS take action(s) on their account. • Case involves any other IRS action(s) C&E not trained to complete. <p>Then, Route to Compliance Services Collection Operations (CSCO). Use return address on letter;</p> <ul style="list-style-type: none"> • Brookhaven - Stop #662 • Memphis - Stop #81 • Philadelphia - 4-N31.142 b. If none of the above apply, correspondence or written response to the letter is not attached and/or, no "599" is notated: Move the letter to the back of the return and continue processing. <p>Note: If the return is unsigned, but the taxpayer has signed the letter under the jurat, it is not necessary to correspond for the signature.</p>
Includes tax liability for Multiple Tax Periods or Types of Tax	No	<ul style="list-style-type: none"> • Numbered returns route to Rejects. • Unnumbered returns, prepare a dummy return if possible: otherwise correspond.

Document	Detach	Descriptions/Actions
Other Tax Returns (original signature)	Yes	<ol style="list-style-type: none"> Edit Received Date to the detached return. Route to appropriate function unless specifically directed otherwise. <p>Exception: Returns attached to a consolidated return will NOT be detached.</p>
Petitions in opposition of tax law provisions	Yes Note: Don't edit an action trail when detaching a petition.	Route to: IRS 1111 Constitution Avenue, NW Washington, DC 20224
State Tax Returns, original or copy, with an original signature	Yes	Route to Receipt & Control.
State Tax Returns (Photocopy, facsimile or no signature)	No	Leave attached.
Statement establishing Reasonable Cause for delinquent filing	Yes	<ol style="list-style-type: none"> Issue Letter 1382C (Penalty Removal Request Incomplete). (See IRM 3.21.15.15.2 (6).) Continue editing the return.
Remittance found	No	Immediately hand carry return and remittance to supervisor.
Request for Acknowledgement	No	No Action Required.
Request for information or inquiries	Yes	<ol style="list-style-type: none"> Photocopy any data necessary to process the return. Attach the photocopy to the return. Route original attachment to the proper office for necessary action.
Requests for Installment Agreement	Yes	Route as follows: Ogden - Route to Collections Mail Stop 5500. Kansas City - Route to Mail Stop P4 5000.
Request for Adjustment to Form 8804	Yes	Route to OAMC (Ogden Accounts Management Campus). Attachment must contain Name, Address, EIN and Received Date. Enter if missing.

#

Document	Detach	Descriptions/Actions
Request for money transfer	Yes	<p>Correspondence notates transfer of money to the return you are working:</p> <ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request, to route the request to Rejects Unit. 2. Hold the return for two cycles before processing. <p>Correspondence notates transfer of money from the return you are working:</p> <ol style="list-style-type: none"> 1. Prepare Form 3465, Adjustment Request to route the request to Accounts Management. 2. Edit CCC "X" on Form 3465 to freeze any overpayment. (Don't edit on Form 8804). 3. Continue processing the return.
Request for Form 8109, Deposit Slips or Coupons Books	No	No action required.
Request for Forms or Schedules	No	<p>If requesting current year forms:</p> <ol style="list-style-type: none"> 1. Prepare Form 4190, Order Tax Forms and Publications. 2. Forward to National Distribution Center (NDC) for processing. <p>If requesting prior year forms:</p> <ol style="list-style-type: none"> 1. Prepare Form 6112, Prior Year Tax Products Order Form. 2. Forward to National Distribution Center (NDC) for processing. <p>Note: Use the write-in sections of Form 4190 and Form 6112 for all BMF forms and schedule requests.</p>
Form 1042-S , Foreign Person's U.S. Source Income Subject to Withholding, Copy A ONLY	Yes	Route to OSPC.
Form 1042-S , Foreign Person's U.S. Source Income Subject to Withholding, Copy B ONLY	No	Leave attached to Form 8804.
Form 1042-S , Foreign Person's U.S. Source Income Subject to Withholding, Copy C ONLY and Copy D ONLY	No	Leave attached and just staple up any additional copies.

Document	Detach	Descriptions/Actions
Form 1042-S , Foreign Person's U.S. Source Income Subject to Withholding, Copy E ONLY	Yes	Return to Withholding Agent.
Form 2220 , Underpayment of Estimated Tax by Corporation	No	Leave attached to Form 8804.
Form 2848 , Power of Attorney and Declaration of Representative	Yes	<ul style="list-style-type: none"> Edit taxpayer name and TIN on Form 2848 if missing. Edit received date on Form 2848. Route Form 2848 to CAF function. Edit action trail on tax return.
Form 5471 , Information Return of U.S. Persons With Respect To Certain Foreign Corporations or Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)	Yes	Route to Receipt and Control for rebatch (form will be scanned for LB&I purposes).
Form 5495 , Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905	No	Leave attached.
IRC 6020(b)	No	Edit CCC "A" and CCC "4." See IRM 3.21.15.15.3.1, Prepared by Collection.
Form 7004 , Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns	Yes	If the extension is for a different period, route to Receipt and Control for re-batch.
Form 8233 , Exemption from Withholding on Compensation for Independent (& certain Dependent) Personal Service of a Nonresident Alien Individual	Yes	Transship to: Department of the Treasury Internal Revenue Service Philadelphia, PA 19255-0725

Document	Detach	Descriptions/Actions
Form 8288 , U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, with original signature	Yes, if attached to another return being edited	Route to OSPC.
Form 8288 , U.S. Withholding Tax Return for Dispositions by Foreign Persons, Copy of return	No	X out Form 8288 and leave attached.
Form 8288-A , Statement of Withholding on Certain Dispositions by Foreign Persons, Note: May need verification. See IRM 3.21.15.22.2.25, Form 8288-A Section 1445(a) or (e)(1) Withholding on USRPI Disposition - Line 6d and IRM 3.21.15.22.2.27 , Form 8288-A Section 1446(f)(1) Withholding on the Transfer of Non-Publicly Traded Partnership by a Foreign Person - Line 6f.	No	Leave attached.
Form 8288-B , Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests	Yes	Route to Ogden AM department.
Form 8804 , Annual Return for Partnership Withholding Tax (Section 1446), with original signature	Yes, If attached to another Form 8804 return being edited	Route to Receipt and Control for rebatch.

Document	Detach	Descriptions/Actions
Form 8804 , Annual Return for Partnership Withholding Tax (Section 1446), Copy of a different, original return	No, but check for posting	If not posted to BMF, send the return to be processed.
Form 8804 Schedule A , Penalty for Underpayment of Estimated Section 1446 Tax by Partnerships	No	Leave attached Note: You may need to edit CCC "A" on Form 8804. See IRM 3.21.15.20
Form 8804-C , Certificate of Partner-Level Items to Reduce Section 1446 Withholding	Yes, See IRM 3.21.15.1.1.3	Route to: Internal Revenue Service 4-F23-142 Examination Branch 2970 Market St. Philadelphia, PA 19104
Form 8804-W , Installment Payments of Section 1446 Tax for Partnerships	Yes or No	<ul style="list-style-type: none"> • Leave attached to Form 8804 • If attached to a return other than a Form 8804, detach and return to the taxpayer.
Form 8804-W , Installment Payments of Section 1446 Tax for Partnerships	Yes	If attached to a return other than a Form 8804, detach and return to the taxpayer.
Form 8805 , Foreign Partner's Information Statement of Section 1446 Withholding Tax, Copy A Only	Yes, See IRM 3.21.15.14 (5)	After Form 8804 is edited, detach Form 8805 Copy A and forward to Batching and Numbering.
Form 8805 , Foreign Partner's Information Statement of Section 1446 Withholding Tax, Copy B or C Only	Yes or No	See IRM 3.21.15.14 (12) for decision on whether to detach or not.
Form 8805 , Foreign Partner's Information Statement of Section 1446 Withholding Tax, Copy D Only	Yes or No	See IRM 3.21.15.14 (12) for decision on whether to detach or not. If detaching, route to Receipt & Control and notate RETURN TO WITHHOLDING AGENT. (Taxpayers are not required to send Copy D to the IRS)
Form 8809 , Application for Extension of Time to File Information Returns	No	Leave attached.

Document	Detach	Descriptions/Actions
Form 8813 , Partnership Withholding Tax Payment Voucher (Section 1446)	No	"X"-out Form 8813 and leave attached.
Form 8821 , Tax Information Authorization	Yes	<ul style="list-style-type: none"> Edit taxpayer name and EIN on Form 8821 if missing. Edit received date on Form 8821. Route Form 8821 to CAF function. Edit action trail on tax return.
Form 8822 , Change of Address	Yes	Route to Entity Control if the address is different than what is on the forms entity.
Form 9465 , Installment Agreement Request	Yes	Route to Collections Mail Stop 5500
Form 14039-B , Business Identity Theft Affidavit	No	<p>If a specific function is indicated by the envelope address or an IRS CP notice or IRS letter, place the Form 14039-B on top and route Form 14039-B and the return to the specific function.</p> <p>If Form SS-4, Application for an Employer Identification Number and Form 14039-B are received, route returns to:</p> <p>Internal Revenue Service Ogden BMF Entity Mail Stop 6273 Ogden, UT 84201.</p> <p>For the following returns:</p> <ul style="list-style-type: none"> Loose Form 14039-B. No correspondence attached (e.g., no IRS CP notice or IRS letter). The envelope is not addressed to a specific function. <p>Place the Form 14039-B on top of the return and route to the local Image Control Team (ICT). Ogden - Mail Stop 6552.</p>
Form 14157 , Return Preparer Complaint	Yes	Route to: Attn: Return Preparer Office 401 W. Peachtree Street NW Mail Stop 421-D Atlanta, Georgia 30308
Form SS-4 , Application for Employer Identification Number	Yes	Route to Entity Control.
Form W-7 , Application for IRS Individual Taxpayer Identification Number	Yes	Transship to: Internal Revenue Service ITIN Operation P.O. Box 149342 Austin, TX 78714-9342

Document	Detach	Descriptions/Actions
Form W-8BEN , Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding or Form W-8 BEN-E	No	Leave attached.
Treas reg 1.1446-6 (26 CFR 1.1446-6) Notation Withholding Certificate or any associated reasonable cause request	Yes	Route to: Internal Revenue Service 4-F23-142 Examination Branch 2970 Market St. Philadelphia, PA 19104
Section 108(i) (26 USC 108) Election	No	Leave attached.
Protective Claim	Yes	Route to Accounts Management.

3.21.15.15
(01-01-2015)
Special Returns

- (1) Use the following instructions when processing special or nonstandard returns for Form 8804, Annual Return for Partnership Withholding Tax (Section 1446).

3.21.15.15.1
(11-15-2024)
◆ Amended Returns ◆

- (1) A return is considered Amended based on the following:
- The word **Amended** in the top margin of the form.
Note: Form 8804 instructions indicate to write “Amended” in the top right margin of the form, and “Corrected” on any Forms 8805 attached to the Form 8804.
 - Words such as “Supplemental”, “Corrected”, or “Additional” are present.
 - Any indication from the taxpayer that a previous return was filed.
- Note:** Words such as Copy or Duplicate aren’t sufficient indicators and must be accompanied by a statement from the taxpayer that a previous return was filed.
- The return appears to be a duplicate and IDRS research shows a Transaction Code (TC) 150.
- (2) Examine the return for attachments:
- Don’t separate any related attachments submitted to explain the reason for the Amended Return. Accounts Management may use the information.
 - Detach any unrelated documents and route them to the correct function using Form 4227, Intra-SC Reject or Routing Slip, and edit the Action Trail on the return.
- (3) **If you have an amended Form 8804, edit CCC “G” and DO NOT detach any Form(s) 8805 or statements from the Form 8804 return.**
- (4) Follow the instructions in the chart below when there is an indication of an amended return:

If	Then
Compliance Services entered "TC 59X" or "ICS" on the return,	Don't edit CCC "G." Process the return as an original.
Statute stamped the return "Delinquent Original Cleared for Processing,"	Don't edit CCC "G." Process the return as an original.
Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, is attached,	Don't edit CCC "G." See IRM 3.21.15.16, Re-Entry Document Control.
None of the above are present,	Edit CCC "G." Don't use any other codes with CCC "G". Exception: CCCs "W", "3" and Error Resolution System (ERS) Action Codes may be used with CCC "G".

(5) The following data must be edited on all amended returns:

- a. Name control: IRM 3.21.15.21.1, Entity Perfection - Name Control, Line 1a.
- b. EIN, see IRM 3.21.15.21.2, Entity Perfection - Employer Identification Number (EIN), Line 1b.
- c. Tax period, see IRM 3.21.15.17, Editing the Tax Period.
- d. CCC "G."
- e. Received Date: IRM 3.21.15.19, Received Date.
- f. Signature: IRM 3.21.15.23, Signature.

Note: No further editing is required.

3.21.15.15.2 (01-01-2023) Delinquent Returns

- (1) A return is normally delinquent if it is not received on or before the Return Due Date (RDD). See IRM 3.21.15.1.1(4), Background for taxable years beginning in 2016 and later. However, accept the return as timely filed if the received

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Sorting or IRM 3.10.73 Batching and Numbering.

- (2) Accept a return as timely if the return was mailed in time to reach the IRS through normal handling within the legal period but, through no fault of the taxpayer, it wasn't delivered.
- (3) Consider a return timely if it appears that the Post Office might have sent it to another government agency in error, or if the original envelope bears a timely postmark or a timely date stamp by that agency. However, if the return was erroneously addressed to another agency, it will be date stamped with the current date when the IRS received it.
- (4) See IRM 3.21.15.1.1, Background, for information on the due date of Form 8804, Annual Return for Partnership Withholding Tax (Section 1446).

- (5) If a return is delivered to the IRS after the date prescribed for filing, consider the following:
- The postmark date stamped on the envelope as the date of delivery.
Note: If the postmark date falls on or before the prescribed date for filing the return, consider the return timely and edit the timely postmark date in MMDDYYYY format.
- (6) If the return is truly delinquent, check the return for an explanation of late filing. If the taxpayer attaches correspondence with a reasonable cause explanation for failure to file a timely return, take the following action:
1. Detach the reasonable cause explanation correspondence from the return.
 2. Complete **Form 3499**, Informational Transmittal, and forward to Accounts Management, BMF International unit. In the remarks area write "Process attached Reasonable Cause Correspondence TC 150 to post in 4 weeks."
 3. Prepare Correspondence Action Sheet for IDRS Letter 1382C (use paragraphs "A and S") and assign it to a clerk for input to IDRS or follow local procedures. It may or may not include the Rejects function.
Note: Don't edit CCC "U, R, or 7" on the return. OAMC will address the taxpayer's reasonable cause letter.
 4. Continue processing Form 8804. Don't attach the Correspondence Action Sheet Letter 1382C to the return.

3.21.15.15.3
(11-09-2021)
◆ **Compliance
Secured/Prepared
Returns** ◆

- (1) Compliance functions (Collections and Examination) secure returns from the taxpayer and prepare returns if the taxpayer doesn't provide them.
- (2) Compliance notates:
 - a. Prepared tax returns with "6020(b)" or "SFR" (Substitute for Return).
 - b. Secured tax returns with "TC 59X" or "ICS" or "Process as Original" with a Form 13133, Expedite Processing Cycle, attached with the "Delinquent Return" box checked.

Note: If "RD" (Return Delinquency) is notated on the front of the return **and not circled**, remove from the batch and route to Collections.

3.21.15.15.3.1
(11-09-2021)
◆ **IRC 6020(b) - Prepared
by Collection** ◆

- (1) When the taxpayer doesn't file a required return, IRC 6020(b) is the authority for the IRS to prepare the return.
- (2) These returns are identified by the notation: "PREPARED AND SIGNED UNDER THE AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE" which is located in the center bottom of Page 1 of the return.
 - a. Returns must have an IRS Received Date. If missing, follow the normal procedures for editing the Received Date. See IRM 3.21.15.19, Received Date.
 - b. Compliance Function representatives must sign returns. If not, route to Compliance using Form 4227, Intra-SC Reject or Routing Slip.

3.21 International Returns and Documents Analysis

Note: Accept Revenue Officer (RO) typed or electronic signatures as valid signatures on the return.

- c. Edit CCC "4", see IRM 3.21.15.20, CCC "A".

Note: Don't use CCC "R" with CCC "4".

- d. Edit CCC "D" if the Compliance Function Representative notates "DO NOT ASSESS FAILURE TO PAY PENALTY" **and** the return due date (without regard to extensions) is July 30, 1996 or prior.

Note: Don't edit CCC "D" if the return due date is after July 30, 1996 (without regard to extensions) even if the Compliance Function representative notates "DO NOT ASSESS FAILURE TO PAY PENALTY".

- e. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is completely unprocessable, edit CCC "3" and continue processing.
- f. Edit CCC "W" if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control. See IRM 3.21.15.20, Computer Condition Codes (CCC) - Form 8804 and IRM 3.21.15.19., Due Date Chart.

3.21.15.15.3.2
(11-09-2021)

◆ Collection Secured ◆

- (1) These returns are identified by the notations: "TC 59X" or "ICS".

- a. **Do Not** edit CCC "G" on these returns.
- b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules).
- c. Edit CCC "W" if the Received Date is more than two years and nine months after the Return Due Date. Don't send the return to Statute Control. See IRM 3.21.15.20, Computer Condition Codes (CCC), - Form 8804, for more information.

Reminder: If there is an indication penalties require suppression, edit the appropriate Computer Condition Code(s). See IRM 3.21.15.20, Computer Condition Codes (CCC) - Form 8804, for more information.

3.21.15.15.3.3
(09-05-2025)

◆ Examination Prepared ◆

- (1) These returns are identified by the notation: "SFR" or "SUBSTITUTE FOR RETURN" on Page 1. See IRM 3.21.15.15.3 (2)a for more instructions.

- a. Return must have a Received Date. If no Received Date is present, follow the normal procedures for editing the Received Date.
- b. **Do Not** correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC "3" and continue processing.
- c. If Form 13133, Expedite Processing Cycle is attached, edit the Computer Condition Codes that are checked on the form.

Note: Don't use CCC "R" with a CCC "4".

- d. Edit CCC "W" if the Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control.

3.21.15.15.3.4
(11-09-2021)

◆ **Examination Secured** ◆

- (1) These returns are identified by the notation: “Process as Original” on Page 1 of the return with a Form 13133, Expedite Processing Request, attached with the “Delinquent Return” box checked.

- a. **Do not** edit CCC “G” on these returns.
- b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules). See IRM 3.21.15.15.3 (1)a for more instructions.
- c. Edit the Computer Condition Codes that are checked on Form 13133.

Note: CCC “X” (Hold Credits on Module) is not valid for Form 8804.

- d. Edit CCC “W” if the received date is more than two years nine months after the Return Due Date. **Do Not** send the return to Statute Control. See IRM 3.21.15.20, Computer Condition Codes (CCC) - Form 8804, for more information.

Reminder: If there is an indication penalties require suppression, edit the appropriate Computer Condition Code(s). See IRM 3.21.15.20, Computer Condition Codes (CCC) - Form 8804, for more information.

3.21.15.15.3.5
(01-01-2023)

◆ **Frivolous Arguments** ◆

- (1) Businesses use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program, and Exhibit 3.21.15-7 Potential Frivolous Arguments for Examination Review, for a list of recognized frivolous arguments made by businesses.
- (2) Review the return to decide whether it appears to be a frivolous return.

Frivolous Return Criteria

If	Then
The return meets any of the conditions shown as a frivolous return, see Exhibit 3.21.15-7, Potential Frivolous Arguments for Examination Review. If the return shows Action Code 331 and has a Form 4227, Intra-SC Reject or Routing Slip attached with the remarks, “Refer to Exam FRP for audit after processing,” continue to next procedure.	Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.
Examination has selected the return as frivolous, shown by an Action Code 331 and a Form 4227, Intra-SC Reject or Routing Slip, with the remarks, “Refer to Exam FRP for audit after processing,” but sends the return for processing,	Continue processing the return using procedures in IRM 3.21.15. However, don’t circle or void the Action Code showing a frivolous return.

- (3) Don't consider the following returns as frivolous, unless there is other evidence of a frivolous argument:

- Returns that have only zeros, blanks, or no entries.
- Returns showing "None", "Not Liable", etc.

3.21.15.15.4
(01-01-2020)

◆ **Criminal Investigation
(CI) Referral** ◆

- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the IRC include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.
- (2) If CI has stamped the return, don't send for further CI action.

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Refund Claim	Ogden, and Kansas City
	<ol style="list-style-type: none"> 1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy. 3. Route the copy to Ogden, Mail Stop 9001, Criminal Investigation (CI). 4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return. 5. Edit Action Code 341 or CCC "U" (whichever is applicable) on the return. See IRM 3.21.15.7, Refund Returns (45 Day Jeopardy and High Dollar Refunds). 6. Continue processing the return.

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- (4) Because of the repetitive nature of the Code and Edit (C&E) function, C&E Tax Examiners often recognize income tax return data which is outside of the norm for data found on similar returns for each income tax return type. If C&E finds return characteristics not meeting Audit Code or Exam referral criteria it deems suspicious, CI is available to review the referral.

- (5) If a suspicious return is found, do the following:

1. Make a copy of the first two pages of the tax return along with any page of the return that appears suspicious.
2. Attach Form 4227, Intra-SC Reject or Routing Slip, to the copy.

3. Route the copy as shown in the table below.

Ogden	Kansas City
Mail Stop 9001, Criminal Investigation (CI)	Mail Stop S2 9000, Criminal Investigation (CI)

4. Edit an action trail "Copy to CI", or "CI Referral", or similar language in the lower left corner going vertically up the side of the return.
5. Continue processing the return.

- (6) If the return fits other criteria (e.g., Frivolous Argument), take proper action.

3.21.15.15.5
(01-01-2020)
◆ **Examination (Exam)
Funny Box** ◆

- (1) The primary goal in identifying tax returns for examination is to promote the highest degree of voluntary compliance. Examination gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has a vast multitude of programs and tolerance criteria already found in various IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRMs.

3.21.15.16
(01-01-2019)
◆ **Re-Entry Document
Procedures** ◆

- (1) Reprocess a return posted to the wrong account or module to post it to the correct account module.
- (2) **Some re-entry returns may have originally been filed electronically (E-File) or via Modernized E-file (MeF). These returns may be identified by the presence of Mod E-File printouts in lieu of the actual return. Do not correspond for missing signatures on these documents.**

Reminder: Form 8804 currently has no E-file option.

- (3) Each re-entry return must have a Form 3893, Re-entry Document Control, or Form 13596, Reprocessing Returns, attached.
- Form 3893 is used to reinput documents that haven't posted to an account or module.
 - Form 13596 is used to reprocess documents to the correct account or module that had previously posted to the wrong account or module.
- (4) Always leave the Form 3893 or Form 13596 on the front of the return. It must remain as a permanent part of the document.
- (5) Examine Form 3893 or Form 13596 to determine the action needed to make the return processable.

Caution: If the Received Date is two years and nine months or more after the Return Due Date, refer to Statute Control procedures before re-entering or reprocessing the return.

3.21.15.16.1
(01-01-2019)
◆ **Form 3893 - Re-entry
Document Control** ◆

- (1) Form 3893, Re-entry Document Control, is used to reinput a return that hasn't posted to an account or module.
- (2) If more than one return is in the batch and only the top Form 3893 has an entry in Box 1 (Alpha/Numeric block control no.), edit all returns using current processing instructions and keep all returns clipped together.

3.21 International Returns and Documents Analysis

- (3) Circle the CCC “G” if present.
- (4) Don’t edit CCC “G” on amended returns.
- (5) Don’t send Letter 1382C, **Penalty Removal Request Incomplete**, if a request for reasonable cause is attached.
- (6) If the return is not edited according to current processing instructions, circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (7) If the return is edited according to current processing instruction, ensure that the information from Form 3893 is edited on the return.

Form 3893, Re-entry Document Control	Action Taken
Box 14 (<i>Remarks</i>)	Ensure that the information is edited to the return.
Box 15 (<i>Process as</i>)	<ol style="list-style-type: none"> 1. Circle out any green rocker money amounts and edit marks that may indicate a receipt of remittance. 2. Don’t change any tax due amounts.

- (8) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection	Edit the same correction in red to the appropriate area.
Taxpayer error	Leave the entries as shown on the document.

- (9) A received date must be present on all Re-input returns:

If	Then
Received date is not present	Edit a received date to the middle of the return.
Multiple received dates are present	Circle out all but the earliest date.

- (10) When more information is needed to make the return processable, prepare **approved** Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research).
- (11) When perfection is not possible, attach Form 4227 noting, “PERFECTION NOT POSSIBLE” and return to initiator.

3.21.15.16.2
(01-01-2019)

◆ **Form 13596 -
Reprocessing Returns** ◆

- (1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.
- (2) Circle CCC "G" if present.
- (3) Don't edit CCC "G" on amended returns.
- (4) **Do not** send Letter 1382C if a request for reasonable cause is attached, because this responsibility belongs to the customer service representative initiating the re-entry document.
- (5) If the return is not edited according to current processing instructions circle any Action Codes, Computer Condition Codes and any other edit marks that are no longer applicable. Re-edit according to current processing instructions.
- (6) If the return is edited according to current processing instructions, ensure that the information from Form 13596 is edited on the return.

Form 13596, Reprocessing Returns	Action Taken
TIN correction	Edit correct TIN on return.
Tax period correction	Edit correct tax period ending on return.
Reasonable Cause	Edit appropriate computer condition code: a. Edit CCC "R" if the "Failure to File (FTF)" box is checked. b. Edit CCC "D" if the "Failure to Pay (FTP)" box is checked.

- (7) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection	Edit the same correction in red/green (per local procedure) to the appropriate area.
Taxpayer error	Leave the entries as shown on the document.

- (8) A received date must be present on all reprocessed returns:

If	Then
IRS Received date is not present	Edit an IRS Received Date to the middle of the return.
Multiple received dates are present	Circle out all but the earliest date received by the IRS.

- (9) Circle out the green rocker **or green check** and edit marks that may indicate a receipt of remittance.
- (10) When more information is needed to make the return processable prepare an **approved** Correspondence Action Sheet or Form 4227, Intra-SC Reject or Routing Slip, for the proper action (e.g., correspondence, research).

3.21.15.17
(09-05-2025)

Editing the Tax Period

- (1) The initial tax period to process to the BMF under MFT 08 is tax period ending 12/31/2004 (200412).

Note: Transcription under this program is permitted ONLY for **Form 8804** filed for tax years ending December 31, 2004 and subsequent. **If the TP uses a prior year return for the current year taxes, correct the pre-printed tax year by lining through the last two digits and edit the current year to the right of the tax year.**

- (2) Edit the tax period in “YYYYMM” format on Form 8804, in the top right-hand corner of Form 8804.
- (3) If no tax period indicated, the tax period, by “default” is the current calendar year.
- (4) **Edit the Tax Period Beginning date** above and to the left of the Form 8804 title area in MMDDYYYY format if the Tax Period Beginning date is present. If the Tax Period Beginning date is not present, editing is not required. See Figure 3.21.15-2 below.

EDITING THE TAX PERIOD

Form 8804
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

01012025
Annual Return for Partnership Withholding Tax
(Section 1446)
Attach Form(s) 8804-C and 8805.
Go to www.irs.gov/Form8804 for instructions and the latest information.

202512
OMB No. 1545-0123

For calendar year 20 , or tax year beginning **Jan 01**, 20**25**, and ending **Dec 31** 20 **25**

Check 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 Mangrove & Pine Partnership				b U.S. employer identification number (EIN) 00-7654321																			
c Number and street. If a P.O. box, see instructions. PO Box 14281				d Room or suite no.																			
e City or town Pittsburgh		f State or province PA		g Country		h ZIP or foreign postal code 15219																	
				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4">For IRS Use Only</th> </tr> <tr> <td style="width: 25%;">CC</td> <td style="width: 25%;">FD</td> <td style="width: 25%;">RD</td> <td style="width: 25%;">FF</td> </tr> <tr> <td>CAF</td> <td>FP</td> <td>CR</td> <td>I</td> </tr> <tr> <td>EDC</td> <td></td> <td></td> <td></td> </tr> </table>				For IRS Use Only				CC	FD	RD	FF	CAF	FP	CR	I	EDC			
For IRS Use Only																							
CC	FD	RD	FF																				
CAF	FP	CR	I																				
EDC																							

Part II Withholding Agent

2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b through 2h.		b Withholding agent's U.S. EIN	
c Number and street. If a P.O. box, see instructions.		d Room or suite no.	

Figure 3.21.15-2 Editing the tax year beginning date on Form 8804

- (5) **A tax period ends on the last day of a month.** Ignore a minor discrepancy such as October 30, instead of October 31. However, don't ignore returns with a tax period beginning and ending dates that would make the tax year longer than one year or 12 months (e.g., January 1, 2014 to February 28, 2016). Correspond for the tax period when the tax year exceeds one year.
- (6) Tax periods reported under the 52-53 week rule may not end more than six days before or three days after the end of a month.
 - a. If the tax period ending date is not more than three days after the beginning of the month, edit the previous month.
 - b. If the tax period ending date is not more than six days before the end of the month, edit the month shown.
- (7) A "FINAL" short-period return ends on the date the partnership was dissolved.
 - a. On a final return, if the Tax Period's month and year, is equal to or later than the received date's month and year, edit the Tax Period to be one month prior to the Received Date.
 - b. **Edit CCC "Y" on a short period return.**

3.21.15.17.1
(01-01-2020)
Early-Filed Returns

- (1) An early-filed Form 8804 for tax period 202612 (that is, filed before January 1, 2027) must be held for processing in 2027.
- (2) An early-filed Form 8804 return is to be held for processing until the beginning of the appropriate processing year.
 1. Edit CCC "U" on Form 8804.
 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, by placing an "X" in the *Rejects Correction* box and stapling Form 4227 to the front of the

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document. Write, “Early filed return - hold for processing” in the remarks area, and **leave the early filed return in the pack of work.**

- 3. Return will be routed to Rejects by ERS after ISRP processing.

Note: You must detach the Forms 8805 and send them to get batched and numbered. The Forms 8805 will be entered into the INTLWebApps database.

3.21.15.18
(01-01-2019)
**Books and Records
Outside the U.S. and
Puerto Rico Checkbox**

- (1) The “Books and Records” check box can be found directly under the printed tax year on Form 8804, **Annual Return for Partnership Withholding Tax (Section 1446).**

- (2) If the check box is marked, edit a “1” to the right of the check box.

Note: The “1” indicates to the computer that the Return Due Date (RDD) will be the 15th day of the 6th month from the end of the partnership’s tax year.

- (3) No editing is required if the check box is not marked.

3.21.15.19
(09-05-2025)
◆ Received Date ◆

- (1) The date a document is received in the Campus or IRS Office is the date stamped as the “IRS Received Date.”
- (2) All Form 8804 returns require an IRS Received Date.

If	Then
The return is received within	The return is considered timely.
The due date falls on a weekend or legal holiday,	The return is timely if postmarked by the first business day following the weekend or legal holiday.

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[illegible]

If	Then
	Note: For certified mail only - If a postmark is not present, look for a "USPS.com Track and Confirm" record attached to the return (will be in front of the envelope). Use the "Acceptance" date on the record to determine timeliness and follow normal editing procedures. If the "USPS.com Track & Confirm" record is not attached, take no action.

- (3) When a , return is delinquent and the taxpayer explains the return is late due to the rejection of a timely filed electronic return, check the return for a MeF rejection notification.

Reminder: Form 8804 currently has no E-file option.

Note: Taxpayers are instructed to notate in red in the top margin of the return **REJECTED ELECTRONIC RETURN** to indicate the timely filed return can't be filed electronically. The notation could be anywhere on the return and is not required, but they must attach a copy of the MeF rejection notification.

- (4) If a MeF rejection notification is not attached, don't perfect the Received Date. If a notification is attached, edit the IRS Received Date in MMDDYY format as follows:

Note: The taxpayer has 10 days to resubmit an electronically filed return after being rejected and 10 days to submit a paper return after the last rejection. The first transmission of any rejected return must have been filed on or before the due date of the relevant form for this rule to apply.

If	And	Then
The postmark date is within 10 days of the date of the rejection,		Edit the IRS Received Date to be the date of the rejection. For example, postmark date is 03-22-2026 and first rejection is 03-12-2026. Change Received Date to 031225.

If	And	Then
The postmark date is more than 10 days after the date of the rejection,		<p>Leave the IRS Received Date as is.</p> <p>For example, postmark date is 03-25-2026 and first rejection is 03-12-2026. Leave the Received Date as is.</p> <p>Exception: Change the Received Date to the postmark date if the postmark date makes the return timely.</p>
There are two rejections,	Within 10 days of one another and one is within 10 days of the postmark date,	<p>Edit the IRS Received Date to be the date of the first rejection.</p> <p>For example, postmark date is 03-22-2026, the second rejection is 03-12-2026. The first rejection is 03-09-2026. Change the Received Date to 030925.</p>
There are two rejections with the time between the first rejection and the second rejection greater than 10 days,	The second rejection is within 10 days of the postmark date,	<p>Edit the IRS Received Date to be the date of the second rejection.</p> <p>For example, postmark date is 03-22-2026, the second rejection is 03-12-2026. The first rejection is 03-01-2026. Change the Received Date to 031226.</p>
There are two rejections and the time between the first rejection and the second rejection is greater than 10 days,	The second rejection is not within 10 days of the postmark date,	<p>Leave the IRS Received Date as is.</p> <p>For example, postmark date is 03-25-2026, the second rejection is 03-12-2026. The first rejection is 03-01-2026. Leave the Received Date as is.</p> <p>Exception: Change the Received Date to the postmark date if the postmark date makes the return timely.</p>

(5) The IRS Received Date may or may not be stamped on the face of the return.

(6) A valid Received Date Stamp consists of the following:

- The word "Received"
- Month (alpha or numeric)
- Day (for example "1" or "01")

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- Year - four digits
- “Area Office”, Campus, “Field Office”, “Taxpayer Assistance (TAC)” Site plus the “City” location or a functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM)).

Exception: Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management, or Submission Processing (SP)), circle out the invalid received date and edit the correct received date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel aren’t properly filed and a Received Date by that office is not the “IRS Received Date”.

(7) If the Received Date stamp is not present or the date is illegible or invalid, edit the Received Date in MMDDYY format in the middle of page 1 of the return. See Figure 3.21.15-3. Edit the Received Date according to the following priority:

1. The earliest legible postmark date (U.S. Postal Service, foreign postmark or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service Postmark (USPS) or foreign postmark date are as follows:

If	Then
An envelope is not attached,	Use the date stamped on the face of the return.
A document was returned for insufficient postage,	Use the postmark date that corresponds with the correct delivery of the return.
The postmark is missing and the envelope is certified ,	Look for the “USPS.com Track and Confirm” record that was attached to the return (will be in front of the envelope). Use the “acceptance” date on the record to determine timeliness and follow normal editing procedures. If the “USPS.com Track and Confirm” record is not attached, take no action.
An envelope has a USPS and private metered postmark,	Always use the USPS postmark.
An envelope has a foreign and private metered postmark,	Always use the Foreign Postmark.
An envelope has two private metered postmarks,	Always use the latest private metered postmark.

If	Then
An envelope has only one private metered postmark,	Use the private metered postmark.

2. Service Center Automated Mail Processing System (SCAMPS) digit date.
3. Revenue officer's signature date.
4. Signature date only if within current year.
5. Julian control date minus 10 days.
6. Current date minus 10 days.

(8) Edit the IRS Received Date as follows:

If	Then
A timely IRS Received Date is the only received date stamped on the return,	Don't edit.
Two or more dates stamped on the return,	<ol style="list-style-type: none"> 1. Use the earliest IRS Received Date stamped on the return. 2. Circle all other dates (handwritten or stamped) not needed for transcription. <p>Note: Treat Received Dates that are circled out by another function as if they aren't present.</p>
A Federal return is addressed to the IRS but delivered to a State agency,	Use the postmark date as the IRS Received Date.
A Federal return is addressed to a State agency,	Use the IRS Received Date stamp as the IRS Received Date.
The only Received Date on the return is a TAS or Chief Counsel received date,	Circle out the TAS or Chief Counsel received date and edit the IRS received date according to instructions.

Reminder: Check any envelope attached to the return for remittance. If found, hand carry remittance to manager.

- (9) If a return is faxed to another area of the IRS and then sent to Submission Processing for processing, don't edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

Caution: Don't use the EEFax Date as the IRS Received Date.

POSTMARK 03132026

EDITING THE RECEIVED DATE

Form **8804**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

**Annual Return for Partnership Withholding Tax
(Section 1446)**
Attach Form(s) 8804-C and 8805.
Go to www.irs.gov/Form8804 for instructions and the latest information.

202512
OMB No. 1545-0123

For calendar year 20 , or tax year beginning , 20 , 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

1a Name of partnership
Alder & Ash Partnership

b U.S. employer identification number (EIN)
00-9876543

c Number and street. If a P.O. box, see instructions.
12568 Maple Square Ste 302

d Room or suite no.

e City or town
St. Louis

f State or province
MO

g Country

h ZIP or foreign postal code
63155

For IRS Use Only

CC FD

RD FF

CAF FP

CR I

EDC

Part II Withholding Agent

2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b through 2h.

b Withholding agent's U.S. EIN

c Number and street. If a P.O. box, see instructions.

d Room or suite no.

e City or town

f State or province

g Country

h ZIP or foreign postal code

Part III Section 1446 Tax Liability and Payments

3a Enter number of foreign partners **3a 3**

3b Enter number of Forms 8805 attached to this Form 8804 **3b 3**

3c Enter number of Forms 8804-C attached to Forms 8805 **3c 0**

4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.

a Total ECTI allocable to corporate partners **4a 3000**

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 3000**

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 ()**

031326

Figure 3.21.15-3 Editing the IRS received date on Form 8804

- (10) If Form 8804, **Annual Return for Partnership Withholding Tax (Section 1446)**, is received prior to January 1 of the current processing year:

a. Edit the first day after the end of the tax period as the received date. For example, if the actual received date for a Tax Year 2025 return is "12112025," enter "01012026."

b. If present, circle out the stamped Received Date on the return.
- (11) No editing is necessary if Form 8804 is received after January 1, and the received date is stamped.
- (12) The table below shows return due date information for Form 8804.

Due Date Chart

TAX PERIOD ENDING DATE	FORM 8804 DUE DATE (Weekends and holidays considered)		FORM 8804 DUE DATE (when the books and records are kept outside the U.S. and P.R.) (Weekends and holidays considered)		(FORM 7004) EXTENDED DUE DATE	#
Sep. 2025	12-15-2025		3-16-2026		6-15-2026	#
Oct. 2025	1-15-2026		4-15-2026		7-15-2026	#
Nov. 2025	2-17-2026		5-15-2026		8-15-2026	#
Dec. 2025	3-16-2026		6-15-2026		9-15-2026	#
Jan. 2026	4-15-2026		7-15-2026		10-15-2026	#
Feb. 2026	5-15-2026		8-17-2026		11-15-2026	#
Mar. 2026	6-15-2026		9-15-2026		12-15-2026	#
Apr. 2026	7-15-2026		10-15-2026		1-15-2027	#
May 2026	8-17-2026		11-16-2026		2-15-2027	#
Jun. 2026	9-15-2026		12-15-2026		3-15-2027	#
Jul. 2026	10-15-2026		1-15-2027		4-15-2027	#
Aug. 2026	11-16-2026		2-16-2027		5-15-2027	#

3.21.15.19.1
(02-21-2025)

◆ Statute Control Returns ◆

- (1) Any return with a received date that is two years and nine months or more after the Return Due Date is a potential statute control return.
- (2) Route Statute returns to the Statute Control Unit daily or more often if needed.

Note: The Form 8804 return is considered unprocessable until it has been cleared by Statute Control.

- (3) **Do not** route to the Statute Control Unit for clearance, edit CCC "W" and continue processing if any of the following conditions are present:
 - Compliance IRC 6020(b) returns.
 - Secured by Examination/Collections, Secured by TE/GE, Secured by TE/GE Employee Plan (EP) Exam.
 - Returns with Transaction Code (TC) 59X or "ICS" (Integrated Collections System) notated on the face of the return.
 - Returns showing "substitute returns prepared by Examination (SFR)" in top margin of the return.
 - Returns with a stamp indicating a previous clearance by Statute Control within the last 90 days.

3.21 International Returns and Documents Analysis

- Return is a 2021 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 and prior year returns previously cleared by AM statute won't be returned by SP to AM to be cleared again if the 90 calendar day statute stamp has expired.
- (4) If a return is received with a Form 12412, Operations Assistance Request (OAR), from TAS and is a potential statute control return but is not stamped "Cleared by Statute", give it to the lead. The lead will contact the TAS employee listed on the OAR for rejection of the return and send it back to TAS for clearance by the Statute Control Unit.

Note: If the return is within 90 days of the statute expiration date, advise the TAS employee of such and route the return directly to statute for clearance.

- (5) Statute returns are unprocessable until they are cleared by Statute Control.

If	Then
The return is numbered,	<ol style="list-style-type: none"> 1. Edit CCC "U" on the return. 2. Leave the return in the batch and continue processing. See IRM 3.21.15.12
The return is unnumbered,	<ol style="list-style-type: none"> 1. Don't continue processing. 2. Pull the return from the batch. 3. Attach Form 4227 Intra-SC Reject or Routing Slip and route to Statute Control Unit.

- (6) Edit CCC "W" if the return was cleared by the Statute Control Unit. Statute will stamp or indicate clearance on the front of the return. See IRM 3.21.15.19 Received Date.
- (7) Statute stamps "No Statute Issue" or shows clearance on the front of the return. Follow the chart below to determine if a CCC "W" is needed:

If	And	Then
The return Received Date is two years and nine months or more after the Return Due Date,	The return is stamped, "No Statute issue", "Statute N/A", or a similar statement indicating there is no statute issue,	Edit a CCC "W"

If	And	Then
The return Received Date is less than two years and nine months from the Return Due Date,	The return is stamped, "No Statute issue", "Statute N/A", or a similar statement indicating there is no statute issue,	Do not edit a CCC "W"

(8) The different periods of limitations expiration dates that are tracked are:

- Assessment Statute Expiration Date (ASED): Return filed early - three years from the later of (1) the date the Form 8804 is filed or (2) April 15 if the Form 8804 is filed before April 15 of the calendar year following the calendar year that the tax was incurred. No return filed - assessment may occur at anytime. See IRC 6501(a), IRC 6501(b)(2), IRC 6501(c)(3), and IRC 6235(c)(3).
- Refund Statute Expiration Date (RSED): three years from the time the return was filed or, if later, two years from the date after the tax was paid. See IRC 6511(a) and IRC 6511 (b)(2)(A).
- Collection Statute Expiration Date (CSED) is generally 10 years from the 23-C date or 10 years from the date of the TC 29X or 30X adjustment. See IRC 6502(a) and IRM 3.21.15.19.1(11).

Note: Exceptions may apply to change the period of limitations.

(9) There are several conditions that may change the general **Assessment Statute Expiration Date (ASED)**. They include:

- IRC 6501(c)(1) - False Return
- IRC 6501(c)(4) - Extensions by Agreement
- IRC 6501(b)(3) - Substitute for Return by Authority of IRC 6020(b)

Caution: IRC 6020(b) is not a tax return that triggers the period of limitations on assessment under IRC 6501(a). If the taxpayer subsequently files a return reporting an additional liability, that return constitutes an original tax return allowing for the assessment of any additional amount not already assessed under the Substitute for Return program and triggering the running of the period of limitations on assessment for the tax year.

- IRC 6501(d) - Is request for Prompt Assessments, which shortens the Assessment Period
- IRC 6501(e) - Substantial Understatement (in excess of 25%) Omission of Income provides for a six -year period of limitations
- IRC 6503(a) - Issuance of Statutory Notice of Deficiency (90-day Letter, which suspends the running of the period of limitations)
- IRC 6503(h) - Bankruptcy
- IRC 6229(a) through (h)- Partnership Items (effective for tax years beginning before January 1, 2018)
- IRC 6232(b) – Partnership imputed underpayments
- IRC 6235 - Period of limitation on making assessments (effective for taxable year beginning after December 31, 2017).

- (10) In the case of a partnership subject to the unified partnership audit and litigation procedures of IRC 6221 - IRC 6234, the issuance of a notice of final partnership administrative adjustment suspends the statute under IRC 6229(d). The partnership can also extend its statute through a Form 872, Consent to Extend the Time to Assess Tax, signed by a general partner on behalf of the partnership, or through a Form 872-P, Consent to Extend the Time to Assess Tax Attributable to Partnership Items, signed by the Partnership Representative.
- (11) Once a partnership issues Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax to its partners, the partnership may not claim a refund for any amount of tax shown on the Form 8805 as paid on behalf of the partners. Treas. Regs. 1.1446-3(d)(2)(iv).
- (12) If a partnership that is subject to the unified partnership audit and litigation procedures of IRC 6221 - IRC 6234 is entitled to a refund, it must file a refund request (Request for Administrative Adjustment - (RAA)) within three years of the filing of the partnership return. Under IRC 6227(a), the RAA must be filed using a Form 8082. If a Form 872-P or Form 872 statute extension is secured from the partnership, the RAA can be filed within this extended period according to IRC 6227.
- (13) See IRM 25.6, Statute of Limitations, for more statute instructions.
- (14) Section 1101 of the Bipartisan Budget Act of 2015 (BBA) repeals the TEFRA partnership audit rules for partnership tax years beginning after December 31, 2017. See revised IRC 6221 through IRC 6241. While the new rules generally went into effect for partnership taxable years beginning after December 31, 2017, partnerships were able to elect in to these rules for tax years beginning after November 2, 2015, and before January 1, 2018. See Treas. Reg. 301.9100-22.

3.21.15.19.2
(01-01-2019)

◆ **Protective Claims** ◆

- (1) Remove returns marked as "Protective Claim," "Protective Refund," "Protective Claim for Refund," or similar statement from the batch and route to Accounts Management (AM). Notate "Protective Claim" in the remarks box of Form 4227, Intra-SC Reject or Routing Slip.

Exception: If the return is amended, don't remove from batch. Edit Computer Condition Code "G" and follow amended processing procedures.

3.21.15.20
(09-05-2025)

Computer Condition Codes (CCC) - Form 8804

- (1) Up to five Computer Condition Codes (CCC) may be edited.
- (2) An entry may or may not be present in the CCC field.
- (3) Only the following characters are valid: **A, D, E, F, G, J, O, Q, R, S, U, V, W, Y, 3, 4, 7, or blank.**
- (4) Edit Computer Condition Codes inside the "For IRS Use Only" box, which appears underneath Line 1b. **Enter** the CCC in the first column, first line identified as "CC".

Computer Condition Code	Description
A	<p>A non-penalty Schedule A (Form 8804) is attached to Form 8804.</p> <p>Note: Edit CCC “A” when there is a “.00”, NONE, or blank amount on Line 65, of Form 8804 Schedule A.</p> <p>Caution: Edit CCC “A” on an SFR or IRC 6020(b) return, and edit “.00” on Line 8 of Form 8804 if the attached Form 13133 has the CCC “8” checkbox marked. CCC “8” is not a valid CCC in the Form 8804 program.</p>
D	<p>Note: Edit CCC “D” if the FTP box on Form 13496, IRC 6020(b) Certification, is checked.</p> <p>(See IRM 3.21.15.20 (5))</p>
E	Credit elect or penalty payment is to be applied.
F (Final Return)	There is a clear indication on the return itself or on an attachment that returns won’t be required to be filed for future years.
G (Amended Return)	There is a clear indication on the return or on an attachment that the return being processed is not the first return filed for the tax period.
J	<p>Bypass the FTD Penalty program.</p> <p>Note: Returns aren’t subject to, or are to be excluded from the FTD penalty processing.</p>
O	A pre-settlement manual refund was paid.
Q	Indicates a manual computation of the return with a math error.

#

Computer Condition Code	Description
R	<p>Note: Edit CCC “R” if the FTF box on Form 13496 is checked. (See IRM 3.21.15.20 (6))</p>
S	An overpayment appears on Form 8804, Line 11 and/or Line 13 and the taxpayer doesn’t specify the amount to be refunded on Line 14a or the application of the overpayment to the subsequent period on Line 15.
U (Unprocessable return)	Rejects unprocessable returns, or to issue a manual refund of over one million dollars.
V	<p>A Delinquent return with Reasonable Cause established, or applicability of Failure to File (FTF) penalty.</p> <p>Note: The \$20 daily delinquency penalty won’t generate.</p>
W	Return has been cleared by Statute Control Unit.
Y	Accept the return as submitted by the partnership (e.g., short period return)
3	<p>No reply to correspondence. To bypass validation of the “CR” (Correspondence Received Date) when the taxpayer fails to reply to IRS-generated correspondence.</p> <p>Note: Use of CCC “3” is authorized in this scenario even though no correspondence action has been taken with the taxpayer.</p>
4	Return is notated “Prepared under IRC 6020(b).”
7	<p>Denying the reasonable cause explanation for filing and paying late, and issue Letter 854C to deny the request.</p> <p>Caution: When using CCC “7,” don’t use CCC “D” or “R”.</p>

#

- (5) **CCC “D”** is used when reasonable cause exists for waiver of the failure to pay penalty. However, C&E employees won’t make this determination. If the taxpayer attaches correspondence with a reasonable cause explanation for failure to pay, follow the instructions in IRM 3.21.15.15.2 (6).
- (6) **CCC “R”** is used on a delinquent return with reasonable cause. CCC “R” prevents the failure to file penalty to be assessed. However, C&E employees won’t make this determination. If the taxpayer attaches correspondence with a reasonable cause explanation for failure to file, follow the instructions in IRM 3.21.15.15.2 (6).

3.21.15.21
(09-05-2025)
◆ **Entity Perfection -
General◆ - Lines 1a
through 1h**

- (1) The entity of a tax return identifies the taxpayer on the Business Master File. The entity area of the return contains the following:
 - a. Employer Identification Number (EIN)
 - b. Name
 - c. “In-care-of” name
 - d. Address
- (2) **The entity area of the return identifies the taxpayer (the filer) on the Business Master File (BMF).**
- (3) **Edit Lines 1a through 1h using the following procedures.**

3.21.15.21.1
(01-01-2019)
◆ **Entity Perfection -
Name Control - Line 1a◆**

- (1) The name control consists of the first four characters of the filer’s partnership name.
 - a. Valid characters are alpha, numeric, ampersand (&), hyphen (-) and blank. However, blanks are only valid in the last three positions at the end of the name control.
 - b. Disregard the word “THE” in the name control only when followed by more than one word.

Example: The partnership name is **The Green Parrot**, underline the name control **Gree**. However, if the Partnership name is **The Flamingo**, underline the name control **TheF** because the word **THE** was followed by one word and not more than one word. See **Document 7071-A, BMF Name Control Job Aid** for more instructions.

- (2) See Job Aid Document 7071-A, BMF Name Control Job Aid, to determine the Name Control.
- (3) **Underline all Name Controls.**
- (4) Edit the Name Control as follows:

If	And	Then
The entity is an IRS label,	The check digits aren’t present or have been altered,	Underline the Name Control.
The entity is not on an IRS label,		Underline the Name Control.

If	And	Then
A second name is present and begins with "FKA" (formerly known as),		Continue editing the return.
A second name is present and begins with "AKA" (also known as) or "DBA" (doing business as), etc.,		Circle the abbreviations.
Unable to determine the Name Control,	Unnumbered	<ol style="list-style-type: none"> 1. Look through the return for the name and/or research IDRS. 2. If found, edit to the proper location. 3. If not found, route to Entity Control following local procedures.
Unable to determine the Name Control,	Numbered	<ol style="list-style-type: none"> 1. Edit CCC "U." 2. Leave return in batch. See IRM 3.21.15.12, Unprocessable Condition.
A return indicates the foreign partnership has filed bankruptcy (e.g., shows "RECEIVER," "TRUSTEE," or "DEBTOR IN POSSESSION") in the entity area or an attachment,		Route to Entity Control following local procedures.

3.21.15.21.2
(01-01-2023)

◆ Entity Perfection -
Employer Identification
Number (EIN) - Line 1b◆

- (1) The Employer Identification Number (EIN) is a nine-digit number (XX-XXXXXXX) assigned to identify the **foreign partnership**.
- (2) The EIN is located on Line 1b or 2b.
- (3) Determine the EIN as follows:

Note: If you have access to IDRS, research IDRS for a better EIN instead of editing CCC "U" and forwarding the case to the Entity Control Unit.

If	And	Then
EIN is missing,	You can determine the correct EIN from the attachments (Form 8805) and/or schedules,	Edit the EIN to the proper location on Line 1b.
The EIN is either a Preparer Tax Identification Number (PTIN) an Individual Taxpayer Identification Number (ITIN), or Social Security Number (SSN),	Unnumbered	<ol style="list-style-type: none"> 1. Remove return from batch. 2. Route to Entity Control following local procedures Form 13934, Entity Document/ C&E Merge Transmittal, for EIN assignment.
The EIN is either a PTIN, SSN or ITIN,	Numbered	<ol style="list-style-type: none"> 1. Edit CCC "U." 2. Leave return in batch. <p>See IRM 3.21.15.12, Unprocessable Condition.</p>
Multiple EINs are present, one on Line 1b and one on Line 2b,	Unnumbered	Circle out EIN on Line 2b.
Multiple EINs are present on Line 1b,	Numbered	<ol style="list-style-type: none"> 1. Edit CCC "U." 2. Leave return in batch. <p>See IRM 3.21.15.12, Unprocessable Condition.</p>
<p>The EIN contains any of the following conditions and can't be determined from attachments and/or schedules:</p> <ul style="list-style-type: none"> • Illegible; • Missing; • Other than nine digits; • All zeros; or, • All nines 	Unnumbered	<ol style="list-style-type: none"> 1. Circle out all illegible EINs, zeros or nines. 2. Look through the return for an EIN and/or research IDRS. 3. If found, edit to the proper location. 4. If not found, route to Entity Control following local procedures.

If	And	Then
The EIN contains any of the following conditions and can't be determined from attachments and/or schedules: <ul style="list-style-type: none"> • Illegible; • Missing; • Other than nine digits; • All zeros; or, • All nines 	Numbered	<ol style="list-style-type: none"> 1. Circle out all illegible EINs, zeros or nines. 2. Edit CCC "U." 3. Leave return in batch. <p>See IRM 3.21.15.12, Unprocessable Condition.</p>
"PENDING", "APPLIED FOR," etc., is indicated in the EIN area,	Unnumbered	<ol style="list-style-type: none"> 1. Circle out the word "PENDING", "APPLIED FOR". 2. Look through the return for an EIN and/or research IDRS. 3. If found, edit to the proper location. 4. If not found, route to Entity Control following local procedures.
"PENDING", "APPLIED FOR," etc., is indicated in the EIN area,	Numbered	<ol style="list-style-type: none"> 1. Edit CCC "U." 2. Leave return in batch. <p>See IRM 3.21.15.12, Unprocessable Condition.</p>

3.21.15.21.3
(01-01-2015)

**General Address
Perfection**

- (1) Both domestic (U.S.) and foreign addresses must include:
 - The street number.
 - The street name.
 - Any appropriate room or suite designation (i.e., "Suite 2000").
 - The City or Town, State, and Zip Code (for domestic addresses).
 - **The foreign city or province, country and foreign postal code** (for foreign addresses).
- (2) When editing either the mailing or location address information, remember the following guidelines:
 - a. Ensure that a house or building number is present. Don't accept a building name in place of the numeric designation. Research for the correct address.

- b. Always edit the suite, apartment number, room number, etc. at the end of the street address line.
- c. If present, edit the street suffix, such as street, drive, lane, terrace, etc.
- d. If present, edit the directional information, such as North, South, East, West, etc.

Note: Use the appropriate abbreviations when necessary. See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries.

- e. If after research a street address or P.O. Box is not found, edit the word "Local" on the street address line.

Note: This will only occur in very small towns.

3.21.15.21.4
(02-21-2025)

◆ **Entity Perfection -**
"In-care-of" Name Line
1c◆

- (1) An "in-care-of" name can be identified by the words "in-care-of" or the symbols "c/o" or "%" (percent).
- (2) Ensure the "in-care-of" name is in the proper location:

If	Then
The "in-care-of" name is located on the street address line preceding the street address,	Don't edit.
The "in-care-of" name is located below the street address,	<ol style="list-style-type: none"> 1. Arrow the "in-care-of" name above the street address. 2. Continue editing the return.
The "in-care-of" name is shown on an attachment,	Edit the "in-care-of" name above the street address in the first position.
The street address for the "in-care-of" name is different from the street address of the foreign partnership ,	<ol style="list-style-type: none"> 1. Arrow the "in-care-of" street address below the "in-care-of" name or edit the "in-care-of" street address below the "in-care-of" name if located on an attachment. 2. Underline the second street address. 3. Notate TC 014 in the upper left margin. 4. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

3.21 International Returns and Documents Analysis

Note: Always circle out the “in-care-of” symbol (% or c/o) if it is present with an address. Don’t use the ampersand (&) and the percent sign (%) when editing address information.

(3) Determine a change in the “in-care-of” name by any of the following:

- Taxpayer edits or added to the “in-care-of” name (e.g., original “in-care-of” name crossed out, new name added).
- **Information is attached showing a change to the “in-care-of” name or address.**

If	Then
An “in-care-of” name is changed but there is no sign of an address change,	<ol style="list-style-type: none"> 1. Edit the “in-care-of” name as shown above. 2. Continue editing the return.
An “in-care-of” name is present and there is a sign of an address change.	<ol style="list-style-type: none"> 1. Edit the “in-care-of” name as shown above. 2. Correct the address. 3. Continue editing the return.

3.21.15.21.5
(02-05-2024)

◆Entity Perfection - Domestic Addresses◆

(1) Perfect the address when the mailing address (Street or P.O. Box) is not easily identified.

Exception: Don’t perfect the address on amended returns (CCC “G.”)

(2) A business may have two addresses. One is the mailing address and the other is the location address or physical location of the business.

Note: BMF ISRP is not programmed for a mailing address and a location address. A TC 014 must be input into IDRS to capture both a location address and mailing address.

(3) Perfect the address as follows:

If	And	Then
An attachment shows the address was changed,		Edit the new address in the entity section of the return.

If	And	Then
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	All apply: <ul style="list-style-type: none"> • Mailing address information is the same, • Form 8822 or Form 8822-B, Line 7, doesn't list a location address, • No entry on Form 8822-B, Lines 8 or 9, 	Take no action.
Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party-Business, is attached,	Any applies: <ul style="list-style-type: none"> • Mailing address information is different, • Form 8822 or Form 8822-B, Line 7, lists a location address, • Form 8822-B, Lines 8 or 9, have an entry, 	Detach Form 8822 or Form 8822-B and route to Entity Control following local procedures using Form 13934, Entity Document/C&E Merge Transmittal.
Both a P.O. Box and a street are shown,		<ol style="list-style-type: none"> 1. Notate "TC 014" in the upper left margin. 2. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

If	And	Then
Two street addresses are shown,		<ol style="list-style-type: none"> 1. Circle out the first street address. 2. Underline the second street address. 3. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
One street address is shown,	The taxpayer changed the address to a P.O. Box	<ol style="list-style-type: none"> 1. Notate "TC 014" in the upper left margin. 2. Pull the return for research/ input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
The city and state are not shown on the return but are shown on an attachment,		Edit the city and state in the entity section of the return.

If	And	Then
The ZIP Code is missing or illegible,	Is not available from the return or attachments,	See Document 7475, State and Address Abbreviations, Major City codes (MCCs), ZIP Codes and Countries, to determine the ZIP Code. Note: Edit the three digits followed by "01" of the first zip code listed for the applicable state (e.g., "99501" for Alaska).
Only the first three digits of the ZIP Code can be determined,		Edit "01" for the fourth and fifth digits.
The National Change of Address (NCOA) label is present,		Underline the Name Control.
It is necessary to edit the street address,		See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for current Address/Street Abbreviations.

Note: Always circle out the "in-care-of" symbol ("c/o" or "%") if it is present with an address. Do not use the ampersand (&) and the percent symbol (%) when editing address information.

- (4) The USPS established new address requirements for Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses. If the old address appears, convert to the new State Code abbreviation based on the ZIP Code (e.g., APO New York, NY 091XX would be converted to APO AE 091XX). Consider APO/DPO/FPO addresses as domestic addresses. See APO/DPO/FPO conversion chart below:

ZIP Code	State Code
340	AA

3.21 International Returns and Documents Analysis

ZIP Code	State Code
090-098	AE
926-966	AP

3.21.15.21.6
(01-01-2023)

◆Entity Perfection of Foreign Address◆

- (1) This is a 35 character field. Valid characters are alpha (a-z) and numeric (0-9).
- (2) A foreign (international) address is any address that is not in the 50 states, the District of Columbia or any of the U.S. Territories.
- (3) Consider returns with Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses as domestic addresses. See IRM 3.21.15.21.5, Entity Perfection - Domestic Addresses- Line 1c.
- (4) Route returns with a foreign address to Ogden Submission Processing Campus (OSPC) for processing. Prepare Letter 86C, Referring Taxpayer Inquire/Forms to Another Office, to inform the taxpayer the IRS sent the return to Ogden.
- (5) Consider returns with addresses in the following U.S. Territories as foreign for processing purposes. Edit the same way as domestic addresses.
 - a. Edit a two-character alpha code on Line 1f for the territory name.

U.S. Territory	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- b. A ZIP Code must be present for U.S. Territories. Edit the appropriate ZIP Code if one is not provided. See Exhibit 3.21.15-5, U.S. Territories ZIP Codes.
- (6) All other foreign addresses are edited the same as a domestic address with the following exceptions:
 - a. Ensure the foreign country is the last entry in the address.
 - b. Circle the foreign country and edit the country code preceded by a "/" and followed by "\$" (e.g., "/GM/\$" is edited for Germany). See Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries, for official foreign Country Codes.
 - c. Edit a unique country code for returns filed with an address in Canada. See IRM 3.21.15.21.6.1, Country Code – Canada.

Note: Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) provides examples for editing foreign addresses.

- d. If the Foreign address is from Australia, Brazil, Canada, Cuba, Italy, Mexico or The Netherlands, check if the address has a province, state or territory.

Note: There may be other countries with provinces, states, and territories not listed above, see Coding and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) for more information.

If	Then
A foreign province, state or territory is present	<ol style="list-style-type: none"> 1. Circle the foreign province, state or territory. 2. Edit correct abbreviation. See Exhibit 3.21.15-6, Province, Foreign State, and Territory Abbreviations.
A province, state or territory is not present	Continue editing the return.
Province, state or territory is shown in abbreviated format	Continue editing the return.

- (7) A ZIP Code is not required on a foreign address. Foreign addresses use a postal code that is entered before the foreign country and is part of the address.

3.21.15.21.6.1

(01-17-2023)

◆Country Code –
Canada◆

- (1) To assist Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique country code based on the province.

If	Then
The foreign address contains a Canadian province name or abbreviation, or postal code beginning letter shown in the table below,	<ol style="list-style-type: none"> 1. See Figure 3.21.15-4 to ensure the correct Canadian province abbreviation is present or edited to the return. 2. Circle the country name. 3. Edit the appropriate country code based on the province preceded by a "/" and followed by a "/"\$ as the last entry in the address. 4. See the table below for a complete list of available codes.

If	Then
The foreign address doesn't contain a Canadian province/territory name or abbreviation, and can't be determined by the postal code or an attachment,	<ol style="list-style-type: none"> 1. Circle the country name. 2. Edit the country code "/XX/\$" as the last entry in the address.

Canadian Province	Province Abbreviation	Postal Code beginning	Province/ Country Code
Alberta	AB	T	XA
British Columbia	BC	V	XB
Manitoba	MB	R	XM
New Brunswick	NB	E	XN
Newfoundland and Labrador	NL	A	XL
Northwest Territories	NT	X	XT
Nova Scotia	NS	B	XS
Nunavut	NU	X	XV
Ontario	ON	K, L, M, N, or P	XO
Prince Edward Island	PE	C	XP
Quebec	QC	G, H, or J	XQ
Saskatchewan	SK	S	XW
Yukon	YT	Y	XY

Figure 3.21.15-4 Canadian Province Abbreviation, Country Code and Postal Code

3.21.15.21.7
(01-01-2023)

City or Town - Line 1e

- (1) The city or town must be present for both domestic and foreign addresses.
- (2) The valid characters are alpha (a-z) and blank.

Note: Numbers aren't valid, only alpha letters.

- (3) Research the ZIP Code directory to determine the city or town and/or state if:
 - The address is a U.S. address.
 - The city or town and/or state is missing or incomplete.
 - The ZIP Code is present.
- (4) If the city or town and/or state can't be determined from the Zip Code or other available information (i.e., envelope, if attached), edit the partnership address from Form 8805, Line 5c.

- (5) If the city or town listed is a major U.S. city or town, it must be followed by the Zip Code.
- (6) If the address is a foreign address which includes a **Province designation**:
 - Circle out the name of the province.
 - Edit the province abbreviation. See Exhibit 3.21.15-6.
 - A province abbreviation must be present for Australian and Canadian addresses.

3.21.15.21.8
(01-01-2015)
State - Line 1f

- (1) A state **must be present** for all U.S. addresses.
 - (2) Valid characters are alpha (a-z).
 - (3) If the state name is spelled out, **do not edit** the two-digit state code. ISRP will enter the two digit state code.
 - (4) If the address is a **foreign address** ISRP will automatically enter a period blank in the state field.
- Note:** If an entry, other than a state or province is present in the state field, arrow it to its proper placement. If undetermined, circle it out.
- (5) When the state is missing or illegible, research attachments and/or ZIP Code directory. If not found research IDRS.

Note: See Document 7475.

3.21.15.21.9
(01-01-2023)
**ZIP Code and Foreign
Postal Code - Line 1h**

- (1) A ZIP Code must be present for U.S. addresses.
- (2) Only numeric characters (0-9) and blank are valid.
- (3) The U.S. ZIP Code must contain at least five and may contain up to twelve characters.
- (4) If the address is a U.S. address and the ZIP Code is missing or incomplete,
 - a. Research attachments.
 - b. Research the ZIP Code Directory.
 - c. Edit the correct ZIP Code.
- (5) If the address is located in a major city and the ZIP Code is missing or incorrect, perfect the ZIP Code from the ZIP Code chart. See Document 7475.
- (6) If the address is a foreign address, edit or arrow the Foreign Postal Code to the correct position in the address. See Document 2324-002, **Submission Processing BMF Foreign Address Job Aid**.

Reminder: The Foreign Country is the last entry in the address line on Form 8804.

- (7) A ZIP Code is not required on a foreign address. Foreign addresses use a postal code that is entered before the foreign country and is part of the address.
- (8) A foreign postal code may include both alpha and numeric characters.

3.21 International Returns and Documents Analysis

Note: Canadian postal codes appear in the following format: “**alpha-numeric-alpha**” or “**numeric-alpha-numeric**”.

- (9) Australian addresses must include Numeric Postal Codes. See Figure 3.21.15-5.

Reminder: The Australian Postal Codes must be edited after the Town/Province or Island in the Town or Province field.

State Territory	Postal Codes
New South Wales and A.C.T.	2000–2999
Victoria	3000–3999
Queensland	4000–4999
South Australia	5000–5799
Western Australia	6000–6799
Tasmania	7000–7499
Northern Territory	0800–0899

Figure 3.21.15-5 Australian Postal Codes

3.21.15.22
(01-01-2019)
Part III, Lines 3 through 15

- (1) Lines 3 through 15 provide the IRC 1446 tax liability and payments information.
- (2) Edit Lines 3 through 15 using the following procedures.

3.21.15.22.1
(01-01-2023)
Number of Foreign Partners - Line 3a

- (1) An entry must be present on Line 3a. If an entry is “0” or not present, but an entry is present on line 3b, edit the amount from Line 3b to line 3a. However, if unable to determine a count, edit a “1” as the default value on Line 3a. Correspond for Line 3a only if additional return information is being requested from the partnership.

Exception: If Form 8804 is a Zero return don’t correspond for line 3a. See Exhibit 3.21.15-7 for possible frivolous return under “Zero Return.” If determined to be frivolous, refer to the instructions for action (See IRM 3.21.15.15.3.5).

- (2) Only numeric (0-9) characters are valid.
- (3) If Line 3a is written in text format (e.g., “twenty two,”) convert the text to numeric format (e.g., “22”).
- Edit an “X” to the left of entry
 - Edit the numeric value to the left of the X.

3.21.15.22.1.1
(01-01-2024)
Number of Form 8805s Attached to Form 8804 - Line 3b

- (1) An entry may or may not be present on Line 3b.
- (2) Only numeric (0-9) characters are valid.

- (3) If Line 3b is written in text format (e.g., “twenty four”), convert the text to numeric format (e.g., “24”).
- Edit an “**X**” to the left of entry
 - Edit the numeric value to the left of the “**X**”.
- (4) ISRP will transcribe the entry.

If	And	Then
Line 3b is blank,	Forms 8805 are attached,	Manually count the attached Form(s) 8805 and edit the count on Line 3b. Note: If Line 3a is blank, also edit the count from Line 3b to 3a.
Line 3b is blank or has an entry,	No Form(s) 8805 are attached and Form 8804 Lines 4a through 5f have money amounts,	Prepare International Correspondence Action Sheet Letter 3104C to correspond for Form(s) 8805. Note: Don’t correspond for the Form(s) 8805 on a “Zero” return. See IRM 3.21.15.22.2(2).
Line 3b has an entry,	No Form(s) 8805 are attached and Form 8804 is a Zero return,	Accept the taxpayer’s entry.

- (5) Once the taxpayer has responded with the copies of Form(s) 8805, they will be forwarded to Batching and Numbering. The Form(s) 8805 will be batched, placed on BBTS (Batch/Block Tracking System) and Numbering will assign a DLN before releasing the batch work to the C&E Foreign Investment in Real Property Tax Act (FIRPTA) unit. The C&E FIRPTA unit will record the Form(s) 8805 in the International INTLWebApps before releasing the batch work to files. See IRM 3.21.15.1.1.3 (2), IRM 3.21.15.1.1.5 (3) and IRM 3.21.15.22.1.2 (5) for more processing instructions when Form 8804-C is attached to Form 8805.
- (6) Detach all required Forms 8805 Copy A and forward them to Batching and Numbering. For instructions on which Forms 8805 to detach, see IRM 3.21.15.14.

3.21 International Returns and Documents Analysis

3.21.15.22.1.2
(01-01-2024)

Number of Forms 8804-C Attached to Form 8805 - Line 3c

- (1) An entry may or may not be present on Line 3c.
- (2) Only numeric (0-9) characters are valid.
- (3) If Line 3c is written in text format (e.g., "nine)," convert the text to numeric format (e.g., "9").
 - a. Edit an "**X**" to the left of entry
 - b. Edit the numeric value to the left of the "**X**".
- (4) ISRP will transcribe the entry.

If	And	Then
Line 3c is blank	Forms 8805 is attached	Sift through the attached Form(s) 8805 to see if there are any Form 8804-C, Certificate of Partner-Level Items to Reduce Section 1446 Withholding documents attached to them. If found, edit Form 8804-C count on Line 3c.
Line 3c is blank	No Form(s) 8804-C are attached to Form 8805	Take no action.
Line 3c contains an entry	No Form(s) 8804-C is/are attached to Form 8805,	Accept the taxpayer's entry.

- (5) **Form 8804-C, attached to Form 8804 or Form 8805:**

If	Then
Form 8804-C is attached to Form 8805,	<ol style="list-style-type: none"> 1. "DETACH" it from Form 8805 and edit "Detached Form 8804-C" on Form 8805. 2. Forward Form 8804-C to: Internal Revenue Service 4-F23-142 Examination Branch 2970 Market St. Philadelphia, PA 19104

If	Then
Form 8804-C is attached to Form 8804,	<ol style="list-style-type: none"> 1. “DETACH” it from Form 8804 and edit “Detached Form 8804-C” on Form 8804. 2. Forward Form 8804-C to: Internal Revenue Service 4-F23-142 Examination Branch 2970 Market St. Philadelphia, PA 19104

3.21.15.22.2
(09-05-2025)

**Net Effectively
Connected Taxable
Income Allocable to
Corporate (CFP) and
Non-Corporate Foreign
Partners (NCFP) - Lines
4a through 15**

- (1) This subsection provides procedures for editing the entries on Lines 4a through 15.
- (2) If lines 4a through 4t and 5a through 5f are blank, edit one dollar (1) on lines 4a and 4d.
Note: "NA" or "None" are alpha characters and invalid. "X" out invalid entries and edit one dollar (1) on lines 4a and 4d.
- (3) If the Form 8804 is a possible zero return, follow the procedures below.

When and When not to correspond on a Zero Return

If	Then
Lines 4a through 15 are blank or zero,	Don't correspond. Note: This doesn't include a return with negative amounts reported on it.
Lines 4a through 5f are blank or zero, but an entry is on Line 6a,	Don't correspond. Note: This doesn't include a return with negative amounts reported on it.

If	Then
Lines 4a through 5f are blank or zero, but an entry is on Lines 6b, 6c, 6d, 6e, 6f or 6g,	Correspond for Form 1042-S, Form 8288-A or Form 8805 if these documents aren't attached. Note: This doesn't include a return with negative amounts reported on it. Exception: If a copy of Form 1042-S is not attached, look for a signed copy of a Competent Authority letter. This assumes the supporting documentation for the amount of withholding taxes claimed on the return in lieu of Form 1042-S.
Form 8804 page 1 or 2 is missing,	Correspond for page 1 or 2 and include request for original signature, use Letter 3104C.

3.21.15.22.2.1
(01-01-2023)

**Total Effectively
Connected Taxable
Income (ECTI) Allocable
to Corporate Partners -
Line 4a**

- (1) Valid characters are numeric 0-9.
(2) Entry may only be positive.

Positive entry on Line 4a.

Line 4a	Line 4b	Line 4c	Line 4d
\$350,000.00	()	()	\$350,000.00

- (3) If the amount is negative, edit brackets/parenthesis.

Negative entry on Line 4a.

Line 4a	Line 4b	Line 4c	Line 4d
(350,000.00)	()	()	(\$350,000.00)

3.21.15.22.2.2
(01-01-2015)

**Reduction for State and
Local taxes on ECTI
Allocable to Corporate
Partners - Line 4b**

- (1) Valid characters are numeric 0-9.

- (2) The entry on Line 4b will always be “negative” because Line 4b has pre-printed brackets “(_____).” Don’t edit any brackets/parenthesis on this line.

Negative entry on Line 4b.

Line 4a	Line 4b	Line 4c	Line 4d
\$323,580.00	(\$5,000.00)	(_____)	\$318,580.00

3.21.15.22.2.3
(01-01-2015)

**ECTI Allocable to
Corporate Partners
Reduction for Valid
Partner Certificates -
Line 4c**

- (1) Valid characters are numeric 0-9.
- (2) The entry on Line 4c will always be “negative,” because Line 4c has pre-printed brackets “(_____).” Don’t edit any brackets/parenthesis on this line.

Negative entry on Line 4c.

Line 4a	Line 4b	Line 4c	Line 4d
\$323,580.00	(_____)	(\$18,580.00)	\$305,000.00

3.21.15.22.2.4
(01-01-2019)

**ECTI Allocable to
Corporate Partners
(Adjusted) - Line 4d
(Compute)**

- (1) Valid characters are numeric 0-9.
- (2) Entry may be positive or negative.
- (3) If the amount is negative, edit brackets/parenthesis.

Taxpayer did not identify the entry on Line 4d as a *negative* entry.

Line 4a	Line 4b	Line 4c	Line 4d
(\$350,000.00)	(_____)	(\$15,000.00)	(\$365,000.00)

- (4) If Line 4d is “**blank**,” and there are entries in Lines 4a, 4b or 4c, **compute** and edit the amount to Line 4d.

Taxpayer did not calculate Line 4d.

Line 4a	Line 4b	Line 4c	Line 4d
\$350,000.00	(_____)	(\$25,000.00)	_____

- (5) If there is a positive entry on Line 4d, there must be an entry on Line 5a. See IRM 3.21.15.22.2.21.1
- (6) If Lines 4a through 4d are blank and Line 5a has a positive entry, compute the corresponding source amount by dividing the tax amount shown on Line 5a by .21 and edit the amount to Lines 4a and 4d. See IRM 3.21.15.22.2.21.1(4).

3.21 International Returns and Documents Analysis

- (7) If Lines 4a and 4d are blank and Lines 4b or 4c have a significant entry and Line 5a has a positive entry, compute the entry for Line 4d by dividing the tax amount shown on Line 5a by .21. Edit the result to Line 4d. To calculate 4a, back into it by adding the amount on Lines 4b, 4c and 4d together and enter the result on Line 4a. See IRM 3.21.15.22.2.21.1(4).

3.21.15.22.2.5
(09-05-2025)

Total ECTI allocable to non-corporate partners other than on lines 4i, 4m and 4q - Line 4e

- (1) Valid characters are numeric 0-9.
(2) Entry may be positive or negative.

Positive entry on Line 4e.

Line 4e	Line 4f	Line 4g	Line 4h
\$1,789,000.00	()	()	\$1,789,000.00

- (3) If the amount is negative, edit brackets/parenthesis.

Negative entry on Line 4e.

Line 4e	Line 4f	Line 4g	Line 4h
(\$1,789,000.00)	()	()	(\$1,789,000.00)

3.21.15.22.2.6
(01-01-2024)

Reduction to line 4e for State and Local taxes under Regulation 1.1446-6(c)(1)(iii) - Line 4f

- (1) Valid characters are numeric 0-9.
(2) The entry on Line 4f will always be "negative" because Line 4f has pre-printed brackets "()". Don't edit any brackets/parenthesis on this line.

Negative entry on Line 4f.

Line 4e	Line 4f	Line 4g	Line 4h
\$1,789,000.00	(\$5,000.00)	()	\$1,784,000.00

3.21.15.22.2.7
(01-01-2015)

Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C - Line 4g

- (1) Valid characters are numeric 0-9.
(2) The entry on Line 4g will always be "negative," because Line 4g has pre-printed brackets "()". Don't edit any brackets/parenthesis on this line.

Negative entry on Line 4g.

Line 4e	Line 4f	Line 4g	Line 4h
\$1,789,000.00	()	(\$18,000.00)	\$1,771,000.00

3.21.15.22.2.8
(01-01-2020)

**Combine lines 4e, 4f and
4g - Line 4h (Compute)**

- (1) Valid characters are numeric 0-9.
- (2) Entry may be positive or negative.
- (3) If the amount is negative, edit brackets/parenthesis.

Taxpayer did not identify the entry on Line 4h as a *negative* entry.

Line 4e	Line 4f	Line 4g	Line 4h
(\$1,789,000.00)	(_____)	(\$15,000.00)	(\$1,804,000.00)

- (4) If Line 4h is “**blank**”, and there are entries in Lines 4e, 4f or 4g, **compute** and edit the amount to Line 4h.

Taxpayer did not calculate Line 4h.

Line 4e	Line 4f	Line 4g	Line 4h
\$1,789,000.00	(_____)	(\$25,000.00)	_____

- (5) If there is a positive entry on Line 4h, there must be an entry on Line 5b. See IRM 3.21.15.22.2.21.2.
- (6) If Lines 4e through 4h are blank and Line 5b has a positive entry, compute the corresponding source amount by dividing the tax amount shown on Line 5b by .37 and edit the amount to Lines 4e and 4h. See IRM 3.21.15.22.2.21.2.
- (7) If Lines 4e and 4h are blank and Lines 4f or 4g have a significant entry and Line 5b has a positive entry, compute the entry for Line 4h by dividing the tax amount shown on Line 5b by .37. Edit the result to Line 4h. To calculate Line 4e, back into it by adding the amount on Lines 4f, 4g and 4h together. Enter the result on Line 4e. See IRM 3.21.15.22.2.21.2.

3.21.15.22.2.9
(01-01-2015)

**28% Gains Allocable to
NCFP - Line 4i**

- (1) Valid characters are numeric 0-9.
- (2) Entry on Line 4i may only be positive

Positive entry on Line 4i.

Line 4i	Line 4j	Line 4k	Line 4l
\$89,000.00	(_____)	(_____)	\$89,000.00

- (3) If the amount is negative, edit brackets/parenthesis.
Negative entry on Line 4i.

Line 4i	Line 4j	Line 4k	Line 4l
(\$89,000.00)	(_____)	(_____)	(\$89,000.00)

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3.21.15.22.2.10

(01-01-2015)

Reduction to Line 4i for State and Local taxes under Regulations section 1.1446-6 (c)(1)(iii) - Line 4j

- (1) Valid characters are numeric 0-9.
- (2) The entry on Line 4j will always be “negative,” because Line 4j has pre-printed brackets “(_____).” Don’t edit any brackets/parenthesis on this line.

Negative entry on Line 4j.

Line 4i	Line 4j	Line 4k	Line 4l
\$89,000.00	(\$5,000.00)	(_____)	\$84,000.00

3.21.15.22.2.11

(01-01-2015)

Reduction to Line 4i for certified Foreign Partner-Level Items Submitted using Form 8804-C - Line 4k

- (1) Valid characters are numeric 0-9.
- (2) The entry on Line 4k will always be “negative,” because Line 4k has pre-printed brackets “(_____).” Don’t edit any brackets/parenthesis on this line.

Negative entry on Line 4k.

Line 4i	Line 4j	Line 4k	Line 4l
\$89,000.00	(_____)	(\$18,000.00)	\$71,000.00

3.21.15.22.2.12

(01-01-2019)

Combine Lines 4i, 4j and 4k - Line 4l (Compute)

- (1) Valid characters are numeric 0-9.
- (2) Entry may be positive or negative.
- (3) If the amount is negative, edit brackets/parenthesis.

Taxpayer did not identify the entry on Line 4l as a *negative* entry.

Line 4i	Line 4j	Line 4k	Line 4l
(-\$89,000.00)	(_____)	(\$15,000.00)	(-\$104,000.00)

- (4) If Line 4l is “**blank**,” and there are entries in Lines 4i, 4j or 4k, **compute** and edit the amount to Line 4l.

Taxpayer did not calculate Line 4l.

Line 4i	Line 4j	Line 4k	Line 4l
\$89,000.00	(_____)	(\$25,000.00)	_____

- (5) If there is an entry on Line 4l, there must be an entry on Line 5c. See IRM 3.21.15.22.2.21.3

- (6) If Lines 4i through 4l are blank and Line 5c has a positive entry, compute the corresponding source amount by dividing the tax amount shown on Line 5c by .28 and edit the amount to Lines 4i and 4l. See IRM 3.21.15.22.2.21.3(4).
- (7) If Lines 4i and 4l are blank and Lines 4j or 4k have a significant entry and Line 5c has a positive entry, compute the entry for Line 4l by dividing the tax amount shown on Line 5c by .28. Edit the result to Line 4l. To calculate Line 4i, back into it by adding the amount on Lines 4j, 4k and 4l together. Enter the result on 4i. See IRM 3.21.15.22.2.21.3(4).

3.21.15.22.2.13

(01-01-2020)

**Unrecaptured Section
1250 Gain Allocable to
Non-Corporate Partners
- Line 4m**

- (1) Valid characters are numeric 0-9.

- (2) Entry may only be positive.

Positive entry on Line 4m.

Line 4m	Line 4n	Line 4o	Line 4p
\$177,333.00	(_____)	(_____)	\$177,333.00

- (3) If the amount is negative, edit brackets/parenthesis.

Negative entry on Line 4m.

Line 4m	Line 4n	Line 4o	Line 4p
(\$177,333.00)	(_____)	(_____)	(\$177,333.00)

3.21.15.22.2.14

(01-01-2015)

**Reduction to Line 4m for
State and Local taxes
under Regulations
section 1.1446-6(c)(1)(iii)
- Line 4n**

- (1) Valid characters are numeric 0-9.

- (2) The entry on Line 4n will always be “negative,” because Line 4n has pre-printed brackets “(_____).” Don’t edit any brackets/parenthesis on this line.

Negative entry on Line 4n.

Line 4m	Line 4n	Line 4o	Line 4p
\$177,333.00	(\$5,000.00)	(_____)	\$172,333.00

3.21.15.22.2.15

(01-01-2015)

**Reduction to Line 4m for
Certified Foreign
Partner-Level Items
Submitted using Form
8804-C - Line 4o**

- (1) Valid characters are numeric 0-9.

- (2) The entry on Line 4o will always be “negative,” because Line 4o has pre-printed brackets “(_____).” Don’t edit any brackets/parenthesis on this line.

Negative entry on Line 4o.

3.21 International Returns and Documents Analysis

Line 4m	Line 4n	Line 4o	Line 4p
\$177,333.00	(_____)	(\$18,000.00)	\$159,333.00

3.21.15.22.2.16
(01-01-2019)

**Combine Lines 4m, 4n
and 4o - Line 4p
(Compute)**

- (1) Valid characters are numeric 0-9.
- (2) Entry may be positive or negative.
- (3) If the amount is negative, edit brackets/parenthesis.

Taxpayer did not identify the entry on Line 4p as a *negative* entry.

Line 4m	Line 4n	Line 4o	Line 4p
(-\$177,333.00)	(_____)	(\$15,000.00)	\$192,333.00

- (4) If Line 4p is “**blank**,” and there are entries on Lines 4m, 4n or 4o, **compute** and edit the amount to Line 4p.

Taxpayer did not calculate Line 4p.

Line 4m	Line 4n	Line 4o	Line 4p
\$177,333.00	(_____)	(\$25,000.00)	_____

- (5) If there is an entry on Line 4p, there must be an entry on Line 5d. See IRM 3.21.15.22.2.21.4
- (6) If Lines 4m through 4p are blank and Line 5d has a positive entry, compute the corresponding source amount by dividing the tax amount shown on Line 5d by .25 and edit the amount to Lines 4m and 4p. See IRM 3.21.15.22.2.21.4(4).
- (7) If Lines 4m and 4p are blank and Lines 4n or 4o have a positive entry, compute the entry for Line 4p by dividing the tax amount shown on Line 5d by .25. Edit the result to Line 4p. To calculate Line 4m, back into it by adding the amount on Lines 4n, 4o and 4p together. Enter the result on Line 4m. See IRM 3.21.15.22.2.21.4(4).

3.21.15.22.2.17
(01-01-2020)

**Adjusted Net Capital
Gain (including qualified
dividend income and net
section 1231 gain)
Allocable to
Non-Corporate Partners
- Line 4q**

- (1) Valid characters are numeric 0-9
- (2) Entry may only be positive.

Positive entry on Line 4q.

Line 4q	Line 4r	Line 4s	Line 4t
\$89,000.00	(_____)	(_____)	\$89,000.00

- (3) If the amount is negative, edit brackets/parenthesis.

Negative entry on Line 4q.

Line 4q	Line 4r	Line 4s	Line 4t
(-\$89,000.00)	(_____)	(_____)	(-\$89,000.00)

3.21.15.22.2.18
(01-01-2015)

**Reduction to line 4q for
State and local taxes
under Regulations
section 1.1446-6(c)(1)(iii)
- Line 4r**

- (1) Valid characters are numeric 0-9
- (2) The entry on Line 4r will always be “negative,” because Line 4r has pre-printed brackets “(_____).” Don’t edit any brackets/parenthesis on this line.

Negative entry on Line 4r.

Line 4q	Line 4r	Line 4s	Line 4t
\$177,333.00	(\$18,000.00)	(_____)	\$159,333.00

3.21.15.22.2.19
(01-01-2015)

**Reduction to line 4q for
certified foreign
partner-level items
submitted using Form
8804-C - Line 4s**

- (1) Valid characters are numeric 0-9
- (2) The entry on Line 4s will always be “negative,” because Line 4s has pre-printed brackets “(_____).” Don’t edit any brackets/parenthesis on this line.

Negative entry on Line 4s.

Line 4q	Line 4r	Line 4s	Line 4t
\$177,333.00	(_____)	(\$18,000.00)	\$159,333.00

3.21.15.22.2.20
(01-01-2019)

**Combine lines 4q, 4r
and 4s - 4t (Compute)**

- (1) Valid characters are numeric 0-9.
- (2) Entry may be positive or negative.
- (3) If the amount is negative, edit brackets/parenthesis.

Taxpayer did not identify the entry on Line 4p as a *negative* entry.

Line 4q	Line 4r	Line 4s	Line 4t
(-\$177,333.00)	(_____)	(\$15,000.00)	\$192,333.00

- (4) If Line 4t is “**blank**,” and there are entries on Lines 4q, 4r or 4s, **compute** and edit the amount to Line 4t.

Taxpayer did not calculate Line 4t.

3.21 International Returns and Documents Analysis

Line 4q	Line 4r	Line 4s	Line 4t
\$177,333.00	(_____)	(\$25,000.00)	_____

- (5) If there is a positive entry on Line 4t, there must be an entry on Line 5e. See IRM 3.21.15.22.2.21.5.
- (6) If Lines 4q through 4t are blank and Line 5e has a positive entry, compute the corresponding source amount by dividing the tax amount shown on Line 5e by .20 and edit the amount to Lines 4q and 4t. See IRM 3.21.15.22.2.21.5(4).
- (7) If Lines 4q and 4t are blank and Lines 4r or 4s have a significant entry and Line 5e has a positive entry, compute the entry for Line 4t by dividing the tax amount shown on Line 5f by .20. Edit the result to Line 4t. To calculate Line 4q, back into it by adding the amount on Lines 4r, 4s and 4t together. Enter the result on Line 4q. See IRM 3.21.15.22.2.21.5(4).

3.21.15.22.2.21
(01-01-2019)
**Section 1446 Tax
Liability - Lines 5a
through 5f**

- (1) This subsection provides procedures for editing the IRC 1446 tax liability for the specific income amount(s) reported on Lines 4d, 4h, 4l 4p, and 4t.

3.21.15.22.2.21.1
(01-01-2020)
**21% Tax - Line 5a
(Compute)**

- (1) An entry must be present on Line 5a if there is a positive entry on Line 4d.

Caution: If Line 5a is “blank,” **compute** Line 5a if a positive entry appears on Line 4d by multiplying the amount on Line 4d by 21%, and edit the result on Line 5a. Otherwise, leave Line 5a “blank.”

Exception: If the return is for fiscal year (tax periods 201801 through 201811), the tax will be figured at a blended rate. See Blended Rate Chart for more information.

- (2) Entry must be positive.
- (3) If the amount is negative on Line 5a, “**X**” the entry and edit “**0**” to the left of the deleted entry. See IRM 3.21.15.22.2.4
- (4) If there is an entry on Line 5a and Lines 4a through 4d are blank, **compute** the corresponding source amount by dividing the tax amount shown on Line 5a by 21% and edit the amount to Lines 4a and 4d.

Example: Line 5a shows an amount of \$500,000. Divide \$500,000 by .21 to arrive at the source amount of \$2,380,952. Edit the source amount to Lines 4a and 4d. See IRM 3.21.15.22.2.4(6) and (7).

Exception: If the return is for fiscal year (tax periods 201801 through 201811), follow the instructions in the next paragraph below for calculating the blended rate.

- (5) If there is an entry on Line 5a and Lines 4a through 4d are blank, **and** the taxpayer has filed a fiscal return (201801 through 201811), **compute** the corresponding source amount by dividing the tax amount shown on Line 5a by the blended tax rate in the chart below which corresponds to the tax period of the return and edit the amount to Lines 4a and 4d.

Example: If the fiscal year return's tax period is 201802 (tax year beginning 03-01-2017 and ending 02-28-2018) and Line 5a shows an amount of \$500,000. Divide \$500,000 by 0.327369863013698 to arrive at the source amount of \$1,527,324. Edit the source amount to Lines 4a and 4d. See IRM 3.21.15.22.2.4(6) and (7).

Blended Rate Chart

Tax Period Ending	Blended Tax Rate
201801	0.338109589041096
201802	0.327369863013698
201803	0.315479452054794
201804	0.303972602739725
201805	0.292082191780821
201806	0.280575342465752
201807	0.268684931506847
201808	0.256794520547943
201809	0.245287671232875
201810	0.233397260273971
201811	0.221890410958903

3.21.15.22.2.21.2
(01-01-2019)
37% Tax - Line 5b

- (1) An entry must be present on Line 5b if there is a positive entry on Line 4h.

Caution: If Line 5b is “blank,” **compute** Line 5b if a positive entry appears on Line 4h by multiplying the amount on Line 4h by 37%, and edit the result on Line 5b. Otherwise, leave Line 5b “blank.”

- (2) Entry must be positive.
- (3) If the amount is negative on Line 5b, “X” the entry and edit “0” to the left of the deleted entry. See IRM 3.21.15.22.2.8.
- (4) If there is an entry on Line 5b and Lines 4e through 4h are blank, compute the corresponding source amount by dividing the tax amount shown on Line 5b by 37% and edit the amount to Lines 4e and 4h.

Example: Line 5b shows an amount of \$500,000. Divide \$500,000 by .37 to arrive at the source amount of \$1,351,351. Edit the source amount to Lines 4e and 4h. See IRM 3.21.15.22.2.8 (6) and (7).

3.21.15.22.2.21.3
(01-01-2015)
**28% Tax - Line 5c
(Compute)**

- (1) An entry must be present on Line 5c if there is a positive entry on Line 4l.

Caution: If Line 5c is “blank,” **compute** Line 5c if a positive entry appears on Line 4l by multiplying the amount on Line 4l by 28%, and edit the result on Line 5c. Otherwise, leave Line 5c “blank.”

- (2) Entry must be positive.

3.21 International Returns and Documents Analysis

- (3) If the amount is negative on Line 5c, “**X**” the entry and edit “**0**” to the left of the deleted entry. See IRM 3.21.15.22.2.12
- (4) If there is an entry on Line 5c and Lines 4i through 4l are blank, **compute** the corresponding source amount by dividing the tax amount shown on Line 5c by 28% and edit the amount to Lines 4i and 4l.

Example: Line 5c shows an amount of \$500,000. Divide \$500,000 by .28 to arrive at the source amount of \$1,785,714. Edit the source amount to Lines 4i and 4l. See IRM 3.21.15.22.2.12(6) and (7).

3.21.15.22.2.21.4 (01-01-2016) 25% Tax - Line 5d

- (1) An entry must be present on Line 5d if there is a positive entry on Line 4p.
- Caution:** If Line 5d is “**blank**,” **compute** Line 5d if a positive entry appears on Line 4p by multiplying the amount on Line 4p by 25%, and edit the result on Line 5d. Otherwise, leave Line 5d “**blank**.”
- (2) Entry must be positive.
 - (3) If the amount is negative on Line 5d, “**X**” the entry and edit “**0**” to the left of the deleted entry. See IRM 3.21.15.22.2.16
 - (4) If there is an entry on Line 5d and Lines 4m through 4p are blank, **compute** the corresponding source amount by dividing the tax amount shown on Line 5d by 25% and edit the amount to Lines 4m and 4p.

Example: Line 5d shows an amount of \$500,000. Divide \$500,000 by .25 to arrive at the source amount of \$2,000,000. Edit the source amount to Lines 4m and 4p. See IRM 3.21.15.22.2.16(6) and (7).

3.21.15.22.2.21.5 (01-01-2016) 20% Tax - Line 5e (Compute)

- (1) An entry must be present on Line 5e if there is a positive entry on Line 4t.
- Caution:** If Line 5e is “**blank**,” **compute** Line 5e if a positive entry appears on Line 4t by multiplying the amount on Line 4t by 20%, and edit the result on Line 5e. Otherwise, leave Line 5e “**blank**.”
- (2) Entry must be positive.
 - (3) If the amount is negative on Line 5e, “**X**” the entry and edit “**0**” to the left of the deleted entry. See IRM 3.21.15.22.2.20
 - (4) If there is an entry on Line 5e and Lines 4q through 4t are blank, **compute** the corresponding source amount by dividing the tax amount shown on Line 5e by 20% and edit the amount to Lines 4q and 4t.

Example: Line 5e shows an amount of \$500,000. Divide \$500,000 by .20 to arrive at the source amount of \$2,500,000. Edit the source amount to Lines 4q and 4t. See IRM 3.21.15.22.2.20(6) and (7).

3.21.15.22.2.21.6 (11-15-2024) Gross Section 1446 Tax Liability - Line 5f (Compute)

- (1) This is a 12-position field for which an entry must be present if there is a positive entry on lines 4d, 4h, 4l, 4p, 4t or 5a-5e.
- Note:** Line 5f is the total of Lines 5a, 5b, 5c, 5d, and 5e.
- (2) Valid characters are numeric 0-9.
 - (3) Entry must be positive.

- (4) If Line 5f is “**blank or negative**,” verify the computations on lines 5a, 5b, 5c, 5d, and 5e, or corresponding lines 4a-4q, and **compute** Line 5f by adding the amounts on Lines 5a, 5b, 5c, 5d, and 5e. Edit the result on Line 5f (don’t edit if less than \$0.00 and “X” any negative amount on Line 5f).

3.21.15.22.2.22
(01-01-2024)

Payments of Section 1446 Tax - Line 6a

- (1) Valid characters are numeric 0-9.
(2) Entry must be positive.
(3) If the amount is negative, “X” the entry.

3.21.15.22.2.23
(09-05-2025)

Form 8804 Section 1446 withholding on Tiered Partnership - Line 6b

- (1) Valid characters are numeric 0-9.
(2) Entry must be positive.
(3) If the amount is negative, “X” the entry.
(4) Check the amount withheld on Line 6b (Form 8804) by making sure the substantiating document(s) (Form 8805, Line 10) are attached.

Note: This type of Form 8805 will show the Form 8804 filing partnership entity information on Lines 1 to 4 IRM 3.21.15.14.).

If	Then
Line 6b has supporting documentation	Take no further action.
Line 6b has only partial supporting documentation	<ol style="list-style-type: none"> 1. “X” out the incorrect amount on Line 6b. 2. Edit the substantiated amount to the left of the “X” and recompute Line 7 (on the dotted lines). See Figure 3.21.15-6a. <p>Note: Allow withholding credit</p>
Line 6b has NO supporting documentation	<p>Prepare Correspondence Action Sheet Letter 3104C for Form(s) 8805, then edit an “X” to the left of the unsubstantiated amount on Line 6b. See Figure 3.21.15-6b.</p> <p>Note: Allow withholding credit</p>

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Form 8804 (Rev. December 2025) Department of the Treasury Internal Revenue Service	Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-C and 8805. Go to www.irs.gov/Form8804 for instructions and the latest information.	202512 OMB No. 1545-0123										
For calendar year 20 , or tax year beginning , 20 , and ending , 20 Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/>												
Part I Partnership												
1a Name of partnership Ash Laurel LP		b U.S. employer identification number (EIN) 00-1212121										
c Number and street. If a P.O. box, see instructions. Tupelo 1535-107		For IRS Use Only <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>CC</td> <td>FD</td> </tr> <tr> <td>RD</td> <td>FF</td> </tr> <tr> <td>CAF</td> <td>FP</td> </tr> <tr> <td>CR</td> <td>I</td> </tr> <tr> <td>EDC</td> <td></td> </tr> </table>	CC	FD	RD	FF	CAF	FP	CR	I	EDC	
CC	FD											
RD	FF											
CAF	FP											
CR	I											
EDC												
e City or town Guadalajara	f State or province JAL	g Country MEX h ZIP or foreign postal code 44245										
Part II Withholding Agent												
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 21% (0.21)		5a 4000										
b Multiply line 4h by 37% (0.37)		5b										
c Multiply line 4l by 28% (0.28)		5c										
d Multiply line 4p by 25% (0.25)		5d										
e Multiply line 4t by 20% (0.20)		5e										
f Add lines 5a through 5e		5f 4000										
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 the previous tax year's 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 2000X5000												
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												

Form 8805 (Rev. November 2019) Department of the Treasury Internal Revenue Service	Foreign Partner's Information Statement of Section 1446 Withholding Tax Go to www.irs.gov/Form8805 for instructions and the latest information.	OMB No. 1545-0123 Copy A For Internal Revenue Service Attach to Form 8804.
For partnership's calendar year , or tax year beginning , 20 , and ending , 20		
1a Foreign partner's name Ash Laurel LP	b U.S. identifying number 00-1212121	5a Name of partnership Poplar LP
c Address (if a foreign address, see instructions) Tupelo 1535-107 44245 Guadalajara, JAL Mexico	c Address (if a foreign address, see instructions) 12345 Rue de Acacia 31000 Toulouse France	b U.S. Employer Identification Number (EIN) 00-0101010
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) Partnership	7 Withholding agent's U.S. EIN	
4 Country code of partner (enter two-letter code—see instructions)	8a Check if the partnership identified on line 5a owns an interest in one or more partnerships <input type="checkbox"/>	
8b 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) 8000	
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 1040-NR, Form 1120-F, etc. 2000	10	
Schedule T—Beneficiary Information (see instructions)		
11 Beneficiary	c Address (if a foreign address, see instructions)	

Figure 3.21.15-6a Line 6b With Partial Supporting Documentation

Form 8804
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

**Annual Return for Partnership Withholding Tax
(Section 1446)**

OMB No. 1545-0123

Go to www.irs.gov/Form8804 for instructions and the latest information.

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

Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico. ☒ **1**

Part I Partnership

1a Name of partnership
Pine LP

b U.S. employer identification number (EIN)
00-2323232

c Number and street. If a P.O. box, see instructions.
1234 Elm St.

d Room or suite no.

e City or town
Essen

f State or province
/GM/\$

g Country
Germany

h ZIP or foreign postal code
45105

For IRS Use Only

CC **U** FD
RD FF
CAF FP
CR I
EDC

Part II Withholding Agent

Form 8804 (Rev. 12-2025) Page 2

e Multiply line 4t by 20% (0.20) 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 the previous tax year's 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 **X5000**

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 (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804) 6d

Form 8805
(Rev. November 2019)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0123

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

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

1a Foreign partner's name
Pine LP

b U.S. identifying number
00-2323232

5a Name of partnership
Willow Oak LP

b U.S. Employer Identification Number (EIN)
00-3434343

c Address (if a foreign address, see instructions)
**1234 Elm St.
45105 Essen, Germany**

c Address (if a foreign address, see instructions)
**1111 Alder Road
Liverpool, L64 8HJ, England**

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) ▶

7 Withholding agent's U.S. EIN

4 Country code of partner (enter two-letter code—see instructions)

8a Check if the partnership identified on line 5a owns an interest in one or more partnerships ☐

8b 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 ☐

9 Partnership's ECTI **0.00**

10 Total tax credit allowed **0.00**

FORM 8805: REPORTS "ZERO" WITHHOLDING ON LINE 10

Schedule T—Beneficiary information (see instructions)

Figure 3.21.15-6b Line 6b With NO Supporting Documentation

3.21.15.22.2.24
(09-05-2025)
Form 1042-S Section 1446 withholding on Publicly Traded Partnership (PTP) - Line 6c

- (1) Valid characters are numeric 0-9.
- (2) Entry must be positive.
- (3) If the amount is negative, “X” the entry.
- (4) Verify the amount withheld on Line 6c (Form 8804), by making sure the substantiating document(s) (Form 1042-S), Box 7a for the amount withheld, Box 10 for Total withholding credit, and Box 1 with Income Code 27), are attached.

Exception: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.

If	Then
Line 6c has supporting documentation	Take no further action. See Figure 3.21.15-7.
Line 6c has only partial supporting documentation	<div>1. “X” out the unsupported amount on Line 6c.</div> <div>2. Edit the substantiated amount to the left of the “X” and recompute Line 7 (on the dotted lines).</div> <div>Note: Allow withholding credit</div>
Line 6c has NO supporting documentation	<div>Prepare Correspondence Action Sheet Letter 3104C or Letter 1791C for Form(s) 1042-S, edit an “X” to the left of the unsubstantiated amount on Line 6c. See</div> <div>Note: Allow withholding credit</div>

#

#

DRAFT

Form **1042-S** **Foreign Person's U.S. Source Income Subject to Withholding** **2025**
 Go to www.irs.gov/Form1042S for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0096
Copy A for Internal Revenue Service

UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

1 Income code 27	2 Gross income 1500	3 Chapter indicator. Enter "3" or "4" 3	13d City or town, state or province, country, ZIP or foreign postal code
		3a Exemption code	13e Recipient's U.S. TIN, if any 00-1234567
		3b Tax rate .30	13f Ch. 3 status code 09
		4a Exemption code	13g Ch. 4 status code
5 Withholding allowance		13h Recipient's GIN	13i Recipient's foreign tax identification number, if any
6 Net income		13j Recipient's LOB code	
7a Federal tax withheld 450		13k Recipient's account number	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input checked="" type="checkbox"/>		13l Recipient's date of birth (YYYYMMDD)	
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>		14a Primary withholding agent's name (if applicable)	
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <input type="checkbox"/>		14b Primary withholding agent's EIN	15 Check if pro-rata basis reporting <input type="checkbox"/>
8 Tax withheld by other agents		15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)		15c Ch. 4 status code	
10 Total withholding credit (combine boxes 7a, 8, and 9) 450		15d Intermediary or flow-through entity's name	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)			

amount received from the previous tax year (see instructions)

a		
6b		
6c	450	
6d		
6e		
6f		
6g		
7		450
8		
9		
10		

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)

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)

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)

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)

f Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)

g Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)

7 Total payments. Add lines 6a through 6g

8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions ☐

9 Add lines 5f and 8

10 Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. For details on how to pay, go to www.irs.gov/Payments or see instructions

Figure 3.21.15-7

3.21.15.22.2.25
(01-01-2021)**Form 8288-A Section 1445(a) or (e)(1) withholding on USRPI Disposition - Line 6d**

- (1) Valid characters are numeric 0-9.
- (2) Entry must be positive.
- (3) If the amount is negative, "X" the entry.
- (4) Verify the amount withheld on Line 6d (Form 8804), by making sure the substantiating document(s) (Form 8288-A, Line 4) are attached. If missing, prepare Correspondence Action Sheet 3104C to request the document(s).

Note: Form 8288-A must always be credit verified by the FIRPTA Code and Edit unit with the Form 13698, International Credit Verification Slip, attached to

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If	And	Then
Form 8288-A is attached to Form 8804,	A completed Form 13698 is not attached to Form 8804.	Pull Form 8804 from batch and attach a blank Form 13698. Follow local procedures for Credit Verification. Note: FOR KCSPC ONLY: Forward Form 8804 to the OSPC FIRPTA Code and Edit unit.
Form 8288-A is attached to Form 8804,	A completed Form 13698 is attached to Form 8804 fully verifying the FIRPTA credit.	Take no further action.
Form 8288-A is attached to Form 8804,	A completed Form 13698 is attached to Form 8804, but the amount verified is less than the amount shown on Form 8288-A, Box 4. (For prior years see Box 2)	<ol style="list-style-type: none"> 1. Edit an "X" to the left of Line 6d. 2. Edit the correct substantiated amount to the left of the "X" and recompute Line 7 (on the dotted lines). See Figure 3.21.15-8a.
Form 8288-A is NOT attached to Form 8804,	Line 6d has an entry greater than "0".	<p>Prepare Correspondence Action Sheet 3104C and ask the taxpayer for copies of Form 8288-A using the following sentence:</p> <p><i>"We need more information to process your Form 8804 return. Line 6d of Form 8804 shows a credit of \$_____. However, there is no documentation to support the entry on Line 6d. Please provide us with a copy of Form(s) 8288-A to substantiate the entry on Line 6d."</i></p> <p>Note: Edit an "X" to the left of the unsubstantiated amount on Line 6d and re-compute line 7. See Figure 3.21.15-8b.</p>

WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. Cypress Fir 520 Oak Ave Tampa, FL 33602		1 Date of transfer (mm/dd/yyyy) 07/15/25	OMB No. 1545-0902 Form 8288-A (Rev. January 2023)	Statement of Withholding on Certain Dispositions by Foreign Persons	
WITHHOLDING AGENT'S U.S. TIN 	U.S. TIN of FOREIGN PERSON subject to withholding (see instructions) 00-1122333	2 Gain recognized by foreign corporation \$	3 Amount realized \$ 70000.00	4 Federal income tax withheld \$ 7000.00	Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.
FOREIGN PERSON'S name subject to withholding Acacia LTD		5 Withholding under section: a 1445 <input checked="" type="checkbox"/> b 1446(f)(1) <input type="checkbox"/>		6 FOREIGN PERSON subject to withholding: a Individual <input type="checkbox"/> b Corporation <input type="checkbox"/> c Partnership <input checked="" type="checkbox"/> d Other (specify) <input type="checkbox"/>	
Foreign address (number, street, and apt. or suite no.) 1234 Pine Way		7 Country code of FOREIGN PERSON subject to withholding DA			
City or town, state or province, country (not U.S.), and ZIP or foreign postal code DK-1000 Copenhagen		8 Description of property transferred Vacant Land			
Mailing address of FOREIGN PERSON subject to withholding (if different)					

Form 8288-A (Rev. 1-2023) Cat. No. 62261L Attach Copies A and B to Form 8288 Department of the Treasury - Internal Revenue Service

Form 8804-C	4s ()	4t	
t Combine lines 4q, 4r, and 4s			
5 Gross section 1446 tax liability:			
a Multiply line 4d by 21% (0.21)	5a		
b Multiply line 4h by 37% (0.37)	5b		
c Multiply line 4l by 28% (0.28)	5c		
d Multiply line 4p by 25% (0.25)	5d	7500	
e Multiply line 4t by 20% (0.20)	5e		
f Add lines 5a through 5e		5f	7500
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 the previous tax year's 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	7000X40000	
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		
f Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S.	6f		
	6g	7000X40000	
		8	
		9	7500
		10	

INTERNATIONAL CREDIT(S) VERIFICATION SLIP				
TIN (TP claiming credit): 00-1122333 MFT: 08 Tax Period: 202512				
Other credits Form (attached)	Form 1042S (attached)	Form 8805 (attached)	Form 8288A (attached)	Amount of credit
				\$7000
Amount of credit	Amount of credit	Amount of credit	Verified by	
			ZXMLDP29	
			Date: 04012026	
Comments:			Total Credits: \$7000	
TOTAL TAX PAID				
Form 13698 (6-2005) Catalog Number 40881X Department of the Treasury Internal Revenue Service				

Figure 3.21.15-8a Line 6d With Partial Supporting Documentation

NO SUPPORTING DOCUMENTATION

Form 8804 (Rev. 12-2025)

Page 2

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 21% (0.21)	5a	1700	
b	Multiply line 4h by 37% (0.37)	5b		
c	Multiply line 4l by 28% (0.28)	5c		
d	Multiply line 4p by 25% (0.25)	5d		
e	Multiply line 4t by 20% (0.20)	5e		
f	Add lines 5a through 5e	5f	1700	
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 the previous tax year's 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	X 20000	
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		
f	Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6f		
g	Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6g		
7	Total payments. Add lines 6a through 6g	7	X 20000	
8	Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions	8		
9	Add lines 5f and 8	9	1700	
10	Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. For details on how to pay, go to www.irs.gov/Payments or see instructions	10		
11	Overpayment. If line 7 is more than line 9, subtract line 9 from line 7. For details on how to claim a refund, go to www.irs.gov/Refunds or see instructions	11		
12	Amount of line 11 reported on Form 8804	12		

CORRESPOND FOR FORM 8288-A

Figure 3.21.15-8b Line 6d With NO Supporting Documentation

- 3.21.15.22.2.26
(01-01-2020)
Form 1042-S Section
1445(e) withholding on
USRPI Investment
Income - Line 6e
- (1) Valid characters are numeric 0-9.

(2) Entry must be positive.

(3) If the amount is negative, "X" the entry.

(4) Verify the amount withheld on Line 6e by making sure the substantiating document(s) is attached (Form 1042-S, Box 7a and 10 for the amount withheld and Box 1 with Income Code 24, 25, or 26). If missing, prepare Correspon-

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Exception: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent

Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.

If	And	Then
Form 1042-S is attached to Form 8804,		Take no further action.
Line 6e is not fully substantiated with the necessary Form(s) 1042-S,		<p>Prepare Correspondence Action Sheet 3104C and ask the taxpayer for copies of Form 1042-S using the following sentence:</p> <p><i>“We need more information to process your Form 8804 return. Line 6e of Form 8804 shows a credit of \$_____. However, the documentation to support the entry on Line 6e has been verified to be \$_____. Please provide us with a copy of the missing Form(s) 1042-S to substantiate the difference.”</i></p>

If	And	Then
Form 1042-S is NOT attached to Form 8804,	Line 6e has an entry greater than "0".	<p>Prepare Correspondence Action Sheet 3104C and ask the taxpayer for copies of Form 1042-S. Use the following sentence:</p> <p><i>"We need more information to process your Form 8804 return. Line 6e of Form 8804 shows a credit of \$_____. However, there is no documentation to support the entry on Line 6e. Please provide us with a copy of Form(s) 1042-S to substantiate the entry on Line 6e."</i></p> <p>Note: Edit an "X" to the left of the unsubstantiated amount on Line 6e and re-compute Line 7.</p> <p>Reminder: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.</p>

3.21.15.22.2.27
(01-01-2023)

Form 8288-A Section 1446(f)(1) Withholding on the Transfer of Non-Publicly Traded Partnership by a Foreign Partner - Line 6f

- (1) Valid characters are numeric 0-9.
- (2) Entry must be positive.
- (3) If the amount is negative, "**X**" the entry.
- (4) Verify the amount withheld on Line 6f by making sure the substantiating document(s) is attached (Counting total Line 4 Forms 8288-A with Line 5b checked).
- (5) Form 8288-A, Box 4 (Federal Income Tax Withheld). If missing, prepare Correspondence Action Sheet 3104C to request missing information.

Note: Form 8288-A **must always be credit verified** by the FIRPTA Code and Edit unit with the Form 13698 - International Credit Verification Slip attached to

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If	And	Then
Form 8288-A is attached to Form 8804,	A completed Form 13698 is not attached to Form 8804.	Forward Form 8804 to the FIRPTA Code and Edit unit to verify the credit. Note: Attach a blank Form 13698 if none was attached.
Form 8288-A is attached to Form 8804,	A completed Form 13698 is attached to Form 8804 fully verifying the FIRPTA credit.	Take no further action.
Form 8288-A is attached to Form 8804,	A completed Form 13698 is attached to Form 8804, but the amount verified is less than the amount shown on Form 8288-A, Box 4.	<ol style="list-style-type: none"> 1. Edit an "X" to the left of Line 6f. 2. Edit the correct substantiated amount to the left of the "X" and recompute Line 7 (on the dotted lines). See Figure 3.21.15-9a.

If	And	Then
Form 8288-A is NOT attached to Form 8804,	Line 6f has an entry greater than "0".	<p>Prepare Correspondence Action Sheet 3104C and ask the taxpayer for copies of Form 8288-A using the following sentence:</p> <p><i>"We need more information to process your Form 8804 return. Line 6f of Form 8804 shows a credit of \$_____. However, there is no documentation to support the entry on Line 6f. Please provide us with a copy of Form(s) 8288-A to substantiate the entry on Line 6f."</i></p> <p>Note: Edit an "X" to the left of the unsubstantiated amount on Line 6f and re-compute line 7. See Figure 3.21.15-9a.</p>

WITHHOLDING AGENT'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. Cypress Fir 520 Oak Ave Tampa, FL 33602		1 Date of transfer (mm/dd/yyyy) 07 15 25	OMB No. 1545-0902 Form 8288-A (Rev. January 2023)		Statement of Withholding on Certain Dispositions by Foreign Persons Copy A For Internal Revenue Service Center For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 8288.	
WITHHOLDING AGENT'S U.S. TIN 00-1122333		2 Gain recognized by foreign corporation \$	4 Federal income tax withheld \$ 7000.00			
FOREIGN PERSON'S name subject to withholding Acacia LTD		3 Amount realized \$ 70000.00		6 FOREIGN PERSON subject to withholding: a Individual <input type="checkbox"/> b Corporation <input type="checkbox"/> c Partnership <input checked="" type="checkbox"/> d Other (specify) <input type="checkbox"/>		
Foreign address (number, street, and apt. or suite no.) 1234 Pine Way		5 Withholding under section: a 1445 <input type="checkbox"/> b 1446(f)(1) <input checked="" type="checkbox"/>		7 Country code of FOREIGN PERSON subject to withholding DA		
City or town, state or province, country (not U.S.), and ZIP or foreign postal code DK-1000 Copenhagen		8 Description of property transferred Partnership Interest		Mailing address of FOREIGN PERSON subject to withholding (if different)		

Form **8288-A** (Rev. 1-2023) Cat. No. 62261L **Attach Copies A and B to Form 8288** Department of the Treasury - Internal Revenue Service

Form 8804-C	4s		4t	
t Combine lines 4q, 4r, and 4s				
5 Gross section 1446 tax liability:				
a Multiply line 4d by 21% (0.21)	5a			
b Multiply line 4h by 37% (0.37)	5b			
c Multiply line 4l by 28% (0.28)	5c			
d Multiply line 4p by 25% (0.25)	5d	7500		
e Multiply line 4t by 20% (0.20)	5e			
f Add lines 5a through 5e			5f	7500
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 the previous tax year's 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			
f Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6f	7000X40000		
g Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6g	7000X40000		
7 Total payments. Add lines 6a through 6g			7	7000X40000
8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions			8	
9 Add lines 5f and 8			9	7500
10 Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. For details on how to pay, go to www.irs.gov/Payments or see instructions			10	

Figure 3.21.15-9a

NO SUPPORTING DOCUMENTATION

Form 8804 (Rev. 12-2025)

Page 2

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 21% (0.21)	5a	1700	
b	Multiply line 4h by 37% (0.37)	5b		
c	Multiply line 4l by 28% (0.28)	5c		
d	Multiply line 4p by 25% (0.25)	5d		
e	Multiply line 4t by 20% (0.20)	5e		
f	Add lines 5a through 5e	5f	1700	
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 the previous tax year's 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		
f	Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6f	X20000	
g	Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6g		
7	Total payments. Add lines 6a through 6g	7	X20000	
8	Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions	8		
9	Add lines 5f and 8	9	1700	
10	Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. For details on how to pay, go to www.irs.gov/Payments or see instructions	10		
11	Overpayment. If line 7 is more than line 9, subtract line 9 from line 7. For details on how to get a refund, go to www.irs.gov/Refunds or see instructions	11		
12	Amount of line 11 reported on Form 8804	12		

CORRESPOND FOR FORM 8288-A

Figure 3.21.15-9b

- 3.21.15.22.2.28
(01-01-2023)
Form 1042-S Section 1446(f)(1) Withholding on the Transfer of a Publicly Traded Partnership Interest by a Foreign Partner - Line 6g
- (1) Valid characters are numeric 0-9.

(2) Entry must be positive.

(3) If the amount is negative, "X" the entry.

(4) Verify the amount withheld on Line 6g by making sure the supporting document(s) is attached (Check Line 6g by adding total of Box 10 of Forms 1042-S for which Box 1 is 57). If missing, prepare Correspondence Action

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Exception: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.

If	And	Then
A fully supported Form 1042-S is attached to Form 8804,		Take no further action.
Line 6g is not fully supported with the necessary Form(s) 1042-S,		<p>Prepare Correspondence Action Sheet 3104C and ask the taxpayer for copies of Form 1042-S using the following sentence:</p> <p><i>“We need more information to process your Form 8804 return. Line 6g of Form 8804 shows a credit of \$_____. However, the documentation to support the entry on Line 6g has been verified to be \$_____. Please provide us with a copy of the missing Form(s) 1042-S to substantiate the difference.”</i></p>

If	And	Then
Form 1042-S is NOT attached to Form 8804,	Line 6g has an entry greater than "0".	<p>Prepare Correspondence Action Sheet 3104C and ask the taxpayer for copies of Form 1042-S. Use the following sentence:</p> <p><i>"We need more information to process your Form 8804 return. Line 6g of Form 8804 shows a credit of \$_____. However, there is no documentation to support the entry on Line 6g. Please provide us with a copy of Form(s) 1042-S to substantiate the entry on Line 6g."</i></p> <p>Note: Edit an "X" to the left of the unsubstantiated amount on Line 6g and re-compute Line 7.</p> <p>Reminder: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.</p>

3.21.15.22.2.29
(01-01-2023)

**Total Payments - Line 7
(Compute)**

- (1) Valid characters are numeric 0-9.
- (2) Entry must be positive.
- (3) If the amount is negative, "X" the entry.
- (4) If Line 7 is "**blank**", **compute** by adding Lines 6a-6g. and edit amount to Line 7.

- (5) If Line 7 contains an entry greater than **“Zero”**, and Lines 6a-6g are **Zero or Blank**, look through the attached withholding documents (Form 1042-S, Form 8805 or Form 8288-A (if any)), to identify the verified amount to edit on Lines 6b, 6c, 6d, 6e, 6f or 6g. Also, research IDRS to see if a payment is posted to the account. If a payment(s) is/are found on IDRS, edit the total amount of the payments to Line 6a. If no withholding document is attached and no payment is found on IDRS, **“X”** the entry on Line 7.

Reminder: If a copy of Form 1042-S is not attached, look for a copy of a Competent Authority letter signed by a United States Competent Authority. This letter can be used as supporting documentation to support the amount of withholding taxes claimed on the return in lieu of Form 1042-S.

3.21.15.22.2.30
(01-01-2015)

**Estimated Tax Penalty -
Line 8**

- (1) Valid characters are numeric 0-9.
(2) Entry must be positive.
(3) If the amount is negative, **“X”** the entry.
(4) Form 8804, Schedule A is not required to be attached to support an entry on Line 8.

Note: See IRM 3.21.15.20 for possible need to edit CCC “A.”

3.21.15.22.2.31
(01-01-2020)

**Balance Due - Line 10
(Compute)**

- (1) Valid characters are numeric 0-9.
(2) Entry must be positive.
(3) If the amount is negative, **“X”** the entry.
(4) If Lines 10 to 15 are blank, NONE or contain zeros and Line 9 is greater than Line 7, edit the difference between Lines 9 and 7 to Line 10.

3.21.15.22.2.32
(01-01-2019)

**Amount Reported on
Form 8805 Allocated to
Partners - Line 12**

- (1) Valid characters are numeric 0-9.
(2) Entry must be positive.
(3) If the amount is negative, **“X”** the entry.

3.21.15.22.2.33
(09-05-2025)

**Net Overpayment - Line
13 (Compute)**

- (1) Valid characters are numeric 0-9.
(2) Entry must be positive.
(3) If the amount is negative, **“X”** the entry.
(4) If Lines 10 to 15 are blank, NONE or contain zeros and Line 7 is less than Line 9, subtract Line 7 from Line 9 and enter the difference on Line 10. If Line 7 is greater than Line 9, subtract Line 9 from Line 7 and edit the difference on Lines 11 and 13.

Note: If there is an overpayment amount on Line 11 and/or Line 13, but the taxpayer doesn't place an entry in Lines 12, 14a, or 15, edit **“CCC S.”**

Reminder: This line has changed from prior years. See Exhibit 3.21.15-4 for editing a prior year Form 8804, tax years 2013 through 2017.

3.21 International Returns and Documents Analysis

3.21.15.22.2.34
(01-01-2020)

Amount to be Refunded - Line 14a

- (1) Valid characters are numeric 0-9.
- (2) Entry must be positive.
- (3) If the amount is negative, "**X**" the entry.
- (4) If the amount to be refunded is \$1 million dollars or more, follow local processing procedures. See IRM 3.21.15.9 for more information.

Reminder: This line has changed from prior years. See Exhibit 3.21.15-4 for editing a prior year Form 8804, tax years 2013 through 2017.

3.21.15.22.2.35
(03-04-2019)

Credit Elect - Line 15

- (1) Valid characters are numeric 0-9.
- (2) Entry must be positive only.
- (3) If the amount is negative, "**X**" the entry.
- (4) If there is an entry on Line 15, edit CCC "E".

Reminder: This line has changed from prior years. See Exhibit 3.21.15-4 - for editing a prior year Form 8804, tax years 2013 through 2017.

3.21.15.23
(11-15-2024)

◆Signature◆

- (1) A signature (**general partner's or LLC taxpayer's representative**) and jurat is required for all returns **except** the following:
 - Returns prepared under IRC 6020(b). These returns must be signed by a Compliance Function Representative. See IRM 3.21.15.15.3.1, IRC 6020(b) - Prepared by Collection.

Note: Accept electronic or typed revenue officer (RO) signatures as valid on the return.

- Returns prepared by Examination, for example Substitute for Return "SFR" or "SUBSTITUTE RETURN". See IRM 3.21.15.15.3.3, Examination Prepared.
- Dummy returns prepared by the IRS.
- Returns filed under IRC 501(d) (Religious or Apostolic Organization).
- Returns attached to taxpayer response to IRS correspondence containing a jurat and the taxpayer's signature. See paragraph (6) below.
- Re-entry returns originally filed electronically (E-File). These returns may be identified by the presence of Mode E-File printouts or **efile GRAPHIC print - Do Not Process** or "Tax Return Print (TRPRT) Do Not Process" in lieu of an actual return.

Note: If the efile GRAPHIC print states **efile GRAPHIC print - Do Not Process** or the TRPRT print states "TRPRT Print Do Not Process" in the top margin, circle the words "Do Not Process."

- (2) Don't correspond for a signature on "CII" returns with a Form 13596, Reprocessing Returns, attached. See **IRM 3.21.15.13.3**, Correspondence Imaging Inventory (CII) Returns, for processing instructions.
- (3) If a signature is missing correspond:

Note: See IRM 3.21.15.13.3, Issuing Correspondence, for returns that are incomplete and appear to be duplicate filings.

If	Then
<ul style="list-style-type: none"> The return is not signed on the line designated for the taxpayer's signature, or The jurat is not present on the line designated for the taxpayer's signature (non-standard return), or Only the entity information is present and there are no attachments containing tax data, 	<ol style="list-style-type: none"> Correspond using approved Correspondence Action Sheet 3104C. Note: If signature is missing as a result of a missing page 2, correspond for page 2 along with the signature. Edit CCC "U." Leave in batch and continue editing. <p>See IRM 3.21.15.12, Unprocessable Conditions.</p>

- (4) If the jurat is altered or stricken (crossed out), it may be a frivolous return. See IRM 3.21.15.15.3.5, Frivolous Arguments, for frivolous returns instructions.
- (5) Accept a "signature declaration" (a signature with jurat obtained through IRS correspondence) if attached to the return.
- If the "signature declaration" is altered or stricken (crossed out), See IRM 3.21.15.15.3.5, Frivolous Arguments, for frivolous return instructions.
 - If the taxpayer responds with a self-prepared "signature declaration" it must contain the same language as the jurat on the tax return (i.e., "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)."
- (6) Tax examiners aren't handwriting experts. Treas. Reg. 301.6064-1 allows the IRS to presume that the signature on a return, statement or other document is the true signature of the person who actually signed the document.

Note: Don't accept a "✓" or "X" on the signature line as a valid taxpayer signature.

- (7) Only correspond once for the missing signature.

3.21.15.23.1
(01-01-2015)
Preparer Signature

- A signature may or may not be present; don't correspond if not present.
- Don't correspond for a missing signature on any return prepared by a Compliance function.
- Don't question any signature on the return. Treas. Reg. 301.6064-1 allows the IRS to presume that the signature on the return, statement or other document is the true signature of the person who actually signed the document.
- A constructive signature (that is, a signature on an accompanying check, letter, etc.) is not acceptable unless the signature follows a perjury statement containing the same language as the jurat of the tax return.

3.21 International Returns and Documents Analysis

3.21.15.23.2
(01-01-2024)

◆ Preparer Tax Identification Number (PTIN)◆

- (1) The Preparer's PTIN is located to the right of the Preparer's Signature in the PTIN box at the bottom right corner of Form 8804, page 2.
- (2) No action is required on amended returns.
- (3) A valid PTIN begins with the alpha "P" followed by an eight-digit number (e.g., PXXXXXXX).
- (4) Circle the entry if:
 - it does not begin with a "P",
 - it is an SSN,
 - it has all zeros, nines, or any repeating 9 digits, or
 - it has invalid characters.

3.21.15.23.3
(01-01-2015)

Preparer's TIN Type

- (1) If the Preparer's TIN is a valid PTIN, edit a "0" immediately to the right of the PTIN.

3.21.15.23.4
(11-09-2021)

◆ Employer Identification Number (EIN)◆

- (1) The Firm's EIN is located below the Preparer's PTIN box at the bottom right corner of Form 8804, page 2.
- (2) No action is required on amended returns.
- (3) The Firm's EIN is a nine-digit number. Circle the EIN if all zeros or all nines.

3.21.15.23.5
(01-01-2023)

◆ Preparer Phone Number◆

- (1) The Preparer's Phone Number is located below the Preparer's Firm's EIN at the bottom right corner of Form 8804, page 2.

Note: ISRP will input the first 10 digits only.

If	Then
A complete preparer telephone number is found elsewhere on the return or attachments,	Edit to the Phone No. line.
The return is amended,	No action required
The Preparer's Phone Number is more than 10 digits,	No action required
The Preparer's Phone Number is illegible or less than 10 digits,	Circle the incomplete or illegible phone number.

Exhibit 3.21.15-1 (09-05-2025)

Form 8804 "T" Lines (for Tax Year 2025 and Subsequent Tax Returns)

Form 8804 (Rev. December 2025) Department of the Treasury Internal Revenue Service		Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-C and 8805. Go to www.irs.gov/Form8804 for instructions and the latest information.		OMB No. 1545-0123	
For calendar year 20, or tax year beginning, 20, and ending, 20					
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico. <input type="checkbox"/> T					
Part I Partnership					
1a Name of partnership T			b U.S. employer identification number (EIN) T		
c Number and street. If a P.O. box, see instructions. T		d Room or suite no. T		For IRS Use Only	
e City or town T		f State or province T	g Country T	h ZIP or foreign postal code T	
				CC T	FD T
				RD T	FF T
				CAF T	FP T
				CR T	I T
				EDC T	
Part II Withholding Agent					
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b through 2h.			b Withholding agent's U.S. EIN		
c Number and street. If a P.O. box, see instructions.			d Room or suite no.		
e City or town		f State or province	g Country	h ZIP or foreign postal code	
Part III Section 1446 Tax Liability and Payments					
3a Enter number of foreign partners		3a	T		
b Enter number of Forms 8805 attached to this Form 8804		3b	T		
c Enter number of Forms 8804-C attached to Forms 8805		3c	T		
4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.					
a Total ECTI allocable to corporate partners		4a	+ T		
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4b	(T)		
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C		4c	(T)		
d Combine lines 4a, 4b, and 4c		4d	+/- T/C		
e Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q		4e	+ T		
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4f	(T)		
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C		4g	(T)		
h Combine lines 4e, 4f, and 4g		4h	+/- T/C		
i 28% rate gain allocable to non-corporate partners		4i	+ T		
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4j	(T)		
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C		4k	(T)		
l Combine lines 4i, 4j, and 4k		4l	+/- T/C		
m Unrecaptured section 1250 gain allocable to non-corporate partners		4m	+ T		
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)		4n	(T)		
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C		4o	(T)		
p Combine lines 4m, 4n, and 4o		4p	+/- T/C		

For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813. Cat. No. 10077T Form 8804 (Rev. 12-2025)

Exhibit 3.21.15-1 (Cont. 1) (09-05-2025)

Form 8804 "T" Lines (for Tax Year 2025 and Subsequent Tax Returns)

Form 8804 (Rev. 12-2025)

Page 2

q Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners	4q	+T		
r Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r	(T)		
s Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s	(T)		
t Combine lines 4q, 4r, and 4s	4t			+/-T/C
5 Gross section 1446 tax liability:				
a Multiply line 4d by 21% (0.21)	5a	+T		
b Multiply line 4h by 37% (0.37)	5b	+T		
c Multiply line 4l by 28% (0.28)	5c	+T		
d Multiply line 4p by 25% (0.25)	5d	+T		
e Multiply line 4t by 20% (0.20)	5e	+T		
f Add lines 5a through 5e	5f			+T/C
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 the previous tax year's Form 8804	6a	+T		
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	+T		
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	+T		
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	+T		
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	+T		
f Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6f	+T		
g Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6g	+T		
7 Total payments. Add lines 6a through 6g	7			+T/C
8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions <input type="checkbox"/>	8	T		
9 Add lines 5f and 8	9			
10 Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. For details on how to pay, go to www.irs.gov/Payments or see instructions	10			T
11 Overpayment. If line 7 is more than line 9, subtract line 9 from line 7	11	+T/C		
12 Amount of line 11 reported on Form(s) 8805 as allocated to partners	12			
13 Net overpayment. Subtract line 12 from line 11	13	+T/C		
14a Refund. Amount, if any, of line 13 you want to be refunded to you	14a	T		
To elect direct deposit for this amount, complete lines 14b, 14c, and 14d.				
b Routing number T c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings				
d Account number T				
15 Amount of line 13 to be credited to next year's Form 8804. Subtract line 14a from line 13	15	+T		

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 a partner or limited liability company member) is based on all information of which preparer has any knowledge.

Sign Here

T

Signature of a partner or limited liability company member

Title

Date

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Phone no.

Form 8804 (Rev. 12-2025)

T

Exhibit 3.21.15-2 (01-01-2024)

Form 8804 "T" Lines (for Tax Year 2022 - 2024 Tax Returns)

Form 8804 (Rev. November 2022) Department of the Treasury Internal Revenue Service	T Annual Return for Partnership Withholding Tax (Section 1446) T ► Attach Form(s) 8804-C and 8805. ► Go to www.irs.gov/Form8804 for instructions and the latest information.	OMB No. 1545-0123
For calendar year 20 , or tax year beginning , 20 , and ending , 20		
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/> T		
Part I Partnership		
1a Name of partnership T		b U.S. employer identification number (EIN) T
c Number, street, and room or suite no. If a P.O. box, see instructions. T		For IRS Use Only
d City or town, state or province, country, and ZIP or foreign postal code. If a foreign address, see instructions. T		CC T FD
		RD T FF
		CAF FP
		CR I
		EDC
Part II Withholding Agent		
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b, 2c, and 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 T		
b Enter number of Forms 8805 attached to this Form 8804 T		
c Enter number of Forms 8804-C attached to Forms 8805 T		
4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.		
a Total ECTI allocable to corporate partners	4a + T	4d +/- T/C
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4b (T)	
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C	4c (T)	
d Combine lines 4a, 4b, and 4c	4d +/- T/C	
e Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q	4e + T	4h +/- T/C
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4f (T)	
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C	4g (T)	
h Combine lines 4e, 4f, and 4g	4h +/- T/C	
i 28% rate gain allocable to non-corporate partners	4i + T	4l +/- T/C
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4j (T)	
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C	4k (T)	
l Combine lines 4i, 4j, and 4k	4l +/- T/C	
m Unrecaptured section 1250 gain allocable to non-corporate partners	4m + T	4p +/- T/C
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4n (T)	
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C	4o (T)	
p Combine lines 4m, 4n, and 4o	4p +/- T/C	
For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813. Cat. No. 10077T Form 8804 (Rev. 11-2022)		

Exhibit 3.21.15-2 (Cont. 1) (01-01-2024)

Form 8804 "T" Lines (for Tax Year 2022 - 2024 Tax Returns)

Form 8804 (Rev. 11-2022)		Page 2	
q Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners	4q +T		
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	+/-T/C
5 Gross section 1446 tax liability:			
a Multiply line 4d by 21% (0.21)	5a +T/C		
b Multiply line 4h by 37% (0.37)	5b +T/C		
c Multiply line 4l by 28% (0.28)	5c +T/C		
d Multiply line 4p by 25% (0.25)	5d +T/C		
e Multiply line 4t by 20% (0.20)	5e +T/C		
f Add lines 5a through 5e		5f	+T/C
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 the previous tax year's Form 8804	6a +T		
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 +T		
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 +T		
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 +T		
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 +T		
f Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6f +T		
g Section 1446(f)(1) tax withheld from the partnership identified on line 1a for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 1042-S and attach the Form(s) 1042-S to Form 8804)	6g +T		
7 Total payments. Add lines 6a through 6g		7	+T/C
8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions		8	T
9 Add lines 5f and 8		9	
10 Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. 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	+T
11 Overpayment. If line 7 is more than line 9, subtract line 9 from line 7		11	+T/C
12 Amount of line 11 reported on Form(s) 8805 as allocated to partners		12	+T
13 Net overpayment. Subtract line 12 from line 11		13	+T/C
14 Refund. Amount, if any, of line 13 you want to be refunded to you		14	+T
15 Amount of line 13 to be credited to next year's Form 8804. Subtract line 14 from line 13	15 +T		
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. T 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 T Firm's name Firm's EIN T Firm's address Phone no. T			

Form 8804 (Rev. 11-2022)

Exhibit 3.21.15-3 (01-01-2023)

Form 8804 "T" Lines (for Tax Year 2018 through 2021 tax returns)

Form 8804 Department of the Treasury Internal Revenue Service	T Annual Return for Partnership Withholding Tax (Section 1446) Attach Form(s) 8804-C and 8805. Go to www.irs.gov/Form8804 for instructions and the latest information.	OMB No. 1545-0123 2021										
For calendar year 2021, or tax year beginning _____, 2021, and ending _____, 20____ Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico <input type="checkbox"/>												
Part I Partnership												
1a Name of partnership T	b U.S. employer identification number (EIN) T											
c Number, street, and room or suite no. If a P.O. box, see instructions. T	For IRS Use Only <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">CC T</td> <td style="width: 50%;">FD</td> </tr> <tr> <td>RD T</td> <td>FF</td> </tr> <tr> <td>CAF</td> <td>FP</td> </tr> <tr> <td>CR</td> <td>I</td> </tr> <tr> <td>EDC</td> <td></td> </tr> </table>		CC T	FD	RD T	FF	CAF	FP	CR	I	EDC	
CC T	FD											
RD T	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. T												
Part II Withholding Agent												
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b, 2c, and 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	T											
b Enter number of Forms 8805 attached to this Form 8804	T											
c Enter number of Forms 8804-C attached to Forms 8805	T											
4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.												
a Total ECTI allocable to corporate partners	4a T	4d +/- T/C										
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4b (T)											
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C	4c (T)											
d Combine lines 4a, 4b, and 4c												
e Total ECTI allocable to non-corporate partners other than on lines 4i, 4m, and 4q	4e T	4h +/- T/C										
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4f (T)											
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C	4g (T)											
h Combine lines 4e, 4f, and 4g												
i 28% rate gain allocable to non-corporate partners	4i T	4l +/- T/C										
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4j (T)											
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C	4k (T)											
l Combine lines 4i, 4j, and 4k												
m Unrecaptured section 1250 gain allocable to non-corporate partners	4m T	4p +/- T/C										
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4n (T)											
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C	4o (T)											
p Combine lines 4m, 4n, and 4o												

For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813. Cat. No. 10077T Form 8804 (2021)

Exhibit 3.21.15-3 (Cont. 1) (01-01-2023)

Form 8804 "T" Lines (for Tax Year 2018 through 2021 tax returns)

Form 8804 (2021)		Page 2	
q Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to non-corporate partners	4q	+T	
r Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r	T	
s Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s	T	
t Combine lines 4q, 4r, and 4s	4t	+/- T/C	
5 Gross section 1446 tax liability:			
a Multiply line 4d by 21% (0.21)	5a	+T/C	
b Multiply line 4h by 37% (0.37)	5b	+T/C	
c Multiply line 4l by 28% (0.28)	5c	+T/C	
d Multiply line 4p by 25% (0.25)	5d	+T/C	
e Multiply line 4t by 20% (0.20)	5e	+T/C	
f Add lines 5a through 5e	5f	+T/C	
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 2020 Form 8804	6a	+T	
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	+T	
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	+T	
d For the partnership identified on line 1a, section 1445(a) or 1445(e)(1) tax withheld from or paid by the partnership during the tax year for a disposition of a U.S. real property interest or section 1446(f)(1) tax withheld from the partnership for a disposition of an interest in a partnership engaged in the conduct of a U.S. trade or business (enter only amounts reported on Form(s) 8288-A and attach the Form(s) 8288-A to Form 8804)	6d	+T	
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	+T	
7 Total payments. Add lines 6a through 6e	7	+T/C	
8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions	8	T	
9 Add lines 5f and 8	9		
10 Balance due. If line 7 is smaller than line 9, subtract line 7 from line 9. 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	T	
11 Overpayment. If line 7 is more than line 9, subtract line 9 from line 7	11	+T/C	
12 Amount of line 11 reported on Form(s) 8805 as allocated to partners	12	+T/C	
13 Net overpayment. Subtract line 12 from line 11	13	+T/C	
14 Refund. Amount, if any, of line 13 you want to be refunded to you	14	T	
15 Amount of line 13 to be credited to next year's Form 8804. Subtract line 14 from line 13	15	+T	
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.			
Sign Here	T		
	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
	Firm's name	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's address	Firm's EIN	
		Phone no.	

Form 8804 (2021)

Exhibit 3.21.15-4 (02-11-2019)

Form 8804 "T" Lines (for Tax Year 2013 through 2017 returns)

Form <div style="font-size: 24pt; font-weight: bold;">8804</div>	<div style="font-size: 24pt; font-weight: bold;">T</div>	Annual Return for Partnership Withholding Tax (Section 1446) ▶ Attach Form(s) 8804-C and 8805. ▶ Go to www.irs.gov/Form8804 for instructions and the latest information. T For calendar year 2017 or tax year beginning , 2017, and ending , 20	OMB No. 1545-0123 <div style="font-size: 24pt; font-weight: bold;">2017</div>																								
Department of the Treasury Internal Revenue Service																											
Check this box if the partnership keeps its records and books of account outside the United States and Puerto Rico ▶ <input type="checkbox"/> T																											
Part I Partnership																											
1a Name of partnership T		b U.S. employer identification number (EIN) T																									
c Number, street, and room or suite no. If a P.O. box, see instructions. T		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4">For IRS Use Only</th> </tr> <tr> <td>CC T</td> <td>FD</td> <td colspan="2"></td> </tr> <tr> <td>RD T</td> <td>FF</td> <td colspan="2"></td> </tr> <tr> <td>CAF</td> <td>FP</td> <td colspan="2"></td> </tr> <tr> <td>CR</td> <td>I</td> <td colspan="2"></td> </tr> <tr> <td>EDC</td> <td></td> <td></td> <td></td> </tr> </table>		For IRS Use Only				CC T	FD			RD T	FF			CAF	FP			CR	I			EDC			
For IRS Use Only																											
CC T	FD																										
RD T	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. T																											
Part II Withholding Agent																											
2a Name of withholding agent. If partnership is also the withholding agent, enter "SAME" and don't complete lines 2b, 2c, and 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 (Fiscal year filers, see instructions.)																											
3a Enter number of foreign partners ▶ T																											
b Enter number of Forms 8805 attached to this Form 8804 ▶ T																											
c Enter number of Forms 8804-C attached to Forms 8805 ▶ T																											
4 Total effectively connected taxable income (ECTI) allocable to foreign partners. See instructions.																											
a Total ECTI allocable to corporate partners	4a + T																										
b Reduction to line 4a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4b (T)																										
c Reduction to line 4a for certified foreign partner-level items submitted using Form 8804-C	4c (T)																										
d Combine lines 4a, 4b, and 4c	4d +/- T/C																										
e Total ECTI allocable to noncorporate partners other than on lines 4i, 4m, and 4p	4e + T																										
f Reduction to line 4e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4f (T)																										
g Reduction to line 4e for certified foreign partner-level items submitted using Form 8804-C T Received Date	4g (T)																										
h Combine lines 4e, 4f, and 4g	4h +/- T/C																										
i 28% rate gain allocable to noncorporate partners	4i + T																										
j Reduction to line 4i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4j (T)																										
k Reduction to line 4i for certified foreign partner-level items submitted using Form 8804-C	4k (T)																										
l Combine lines 4i, 4j, and 4k	4l +/- T/C																										
m Unrecaptured section 1250 gain allocable to noncorporate partners	4m + T																										
n Reduction to line 4m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4n (T)																										
o Reduction to line 4m for certified foreign partner-level items submitted using Form 8804-C	4o (T)																										
p Combine lines 4m, 4n, and 4o	4p +/- T/C																										

For Paperwork Reduction Act Notice, see separate Instructions for Forms 8804, 8805, and 8813. Cat. No. 10077T Form 8804 (2017)

Exhibit 3.21.15-4 (Cont. 1) (02-11-2019)

Form 8804 "T" Lines (for Tax Year 2013 through 2017 returns)

Form 8804 (2017)		Page 2	
q Adjusted net capital gain (including qualified dividend income and net section 1231 gain) allocable to noncorporate partners	4q +T		
r Reduction to line 4q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	4r (T)		
s Reduction to line 4q for certified foreign partner-level items submitted using Form 8804-C	4s (T)		
t Combine lines 4q, 4r, and 4s	4t +/-T/C		
5 Gross section 1446 tax liability:			
a Multiply line 4d by 35% (0.35)	5a +T/C		
b Multiply line 4h by 39.6% (0.396)	5b +T/C		
c Multiply line 4l by 28% (0.28)	5c +T/C		
d Multiply line 4p by 25% (0.25)	5d +T/C		
e Multiply line 4t by 20% (0.20)	5e +T/C		
f Add lines 5a through 5e	5f +T/C		
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 2016 Form 8804	6a +T		
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 +T		
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 +T		
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 +T		
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 +T		
7 Total payments. Add lines 6a through 6e	7 +T/C		
8 Estimated tax penalty. Check if Schedule A (Form 8804) is attached. See instructions . . . <input type="checkbox"/>	8 +T		
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 +T/C		
11 Overpayment. If line 7 is more than line 9, enter amount overpaid 13	11 +T/C		
12 Amount of line 11 you want refunded to you 14	12 +T		
13 Amount of line 11 you want credited to next year's Form 8804 15	13 +T		
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.			
Sign Here	T		
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
	Firm's name	Firm's EIN	Check <input type="checkbox"/> if self-employed
	Firm's address	Phone no.	PTIN T

Form 8804 (2017)

Exhibit 3.21.15-5 (01-01-2024)

◆ U.S. Territories ZIP Codes ◆

American Samoa (AS)

City	ZIP Code	City	ZIP Code
Faga'itua	96799	Olosega Manua'	96799
Leone	96799	Pago Pago	96799

Federated States of Micronesia (FM)

City	ZIP Code	City	ZIP Code
Chuuk	96942	Pohnpei	96941
Kosrae	96944	Yap	96943

Guam (GU)

City	ZIP Code	City	ZIP Code
Agana Heights	96919	Tamuning	96931
Inarajan	96917	Umatac	96918
Merizo	96916	Yona	96914

Marshall Islands (MH)

City	ZIP Code	City	ZIP Code
Ebeye	96970	Majuro	96960

Northern Mariana Islands (MP)

City	ZIP Code	City	ZIP Code
Capitol Hill	96950	Saipan	96950
Rota	96951	Tinian	96952

Palau (PW)

City	ZIP Code	City	ZIP Code
Koror	96940	Palau	96939

Puerto Rico (PR)

City	ZIP Code	City	ZIP Code
Adjuntas	00601	Las Marias	00670
Aguada	00602	Las Piedras	00771
Aguadilla	00603	Levittown	00949

Exhibit 3.21.15-5 (Cont. 1) (01-01-2024)**◆ U.S. Territories ZIP Codes ◆**

City	ZIP Code	City	ZIP Code
Aguas Buenas	00703	Loiza	00772
Aguirre	00704	Loiza Street Station	00936
Aibonito	00705	Luquillo	00773
Anasco	00610	Manati	00674
Angeles	00611	Maricao	00606
Arecibo	00612	Maunabo	00707
Arroyo	00714	Mayaguez	00680
Bajadero	00616	Mercedita	00715
Barceloneta	00617	Minillas	00940
Barranquitas	00794	Moca	00676
Bo Obrero	00915	Morovis	00687
Bayamon	00956	Naguabo	00718
Boqueron	00622	Naranjito	00719
Cabo Rojo	00623	Orocovis	00720
Caguas	00725	Palmer	00721
Camuy	00627	Patillas	00723
Canovanas	00729	Penuelas	00624
Caparra Heights	00920 - 00922	Ponce	00731
Carolina	00979 - 00987	Puerta de Tierra	00906
Catano	00962	Puerta Real	00740
Cayey	00736	Punta Santiago	00741
Ceiba	00735	Quebradillas	00678
Ciales	00638	Ramey	00603
Coamo	00769	Rincon	00677
Comerio	00782	Rio Blanco	00744
Corozal	00783	Rio Grande	00745
Coto Laurel	00780	Rio Piedras	00925, 00927, 00928
Culebra	00775	Rosario	00636
Dorado	00646	Sabana Grande	00637
Ensenada	00647	Sabana Hoyos	00688
Fajardo	00738	Sabana Seca	00952

Exhibit 3.21.15-5 (Cont. 2) (01-01-2024)**◆ U.S. Territories ZIP Codes ◆**

City	ZIP Code	City	ZIP Code
Fernandez Juncos	00909 - 00910	Saint Just	00978
Florida	00650	Salinas	00751
Fort Buchanan	00934	San Antonio	00690
Garrochales	00652	San German	00683
Guanica	00653	San Juan	00921
Guayama	00784	San Lorenzo	00754
Guayanilla	00656	San Sebastian	00685
Guaynabo	00965 - 00971	Santa Isabel	00757
Gurabo	00778	Santurce	00907 - 00908
Hatillo	00659	Toa Alta	00953
Hato Rey Sta	00917 - 00919	Toa Boa	00951
Hormigueros	00660	Trujillo Alto	00976
Humacao	00791	Utuado	00641
Isabela	00662	Vega Alta	00692
Jayuya	00664	Vega Baja (box 1-9049)	00694
Juana Diaz	00795	Vieques	00765
Juncos	00777	Villalba	00766
Lajas	00667	Yabucoa	00767
La Plata	00786	Yauco	00698
Lares	00669		

Virgin Islands - U.S. (VI - Entity Section) (VQ - Other than Entity Section)

City	ZIP Code	City	ZIP Code
Charlotte Amalie	00802	Saint Croix	00820
Christiansted	00820	Saint John	00830
Cruz Bay	00830	Saint Thomas	00802
Downtown	00840	Sunny Isle	00850
Frederiksted	00840	Veterans Annex	00820
Kingshill	00850		

Exhibit 3.21.15-6 (01-01-2024)**♦ Province, Foreign State and Territory Abbreviations ♦*****Australia State***

Australia State	Abbreviation
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

Brazilian State

Brazil State	Abbreviation
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Esperito Santo	ES
Goiias	GO
Maranhao	MA
Mato Grosso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Parana	PR
Paraiba	PB
Para	PA
Pernambuco	PE
Piaui	PI
Rio Grande do Norte	RN

Exhibit 3.21.15-6 (Cont. 1) (01-01-2024)**◆ Province, Foreign State and Territory Abbreviations ◆**

Brazil State	Abbreviation
Rio Grande do Sul	RS
Rio de Janeiro	RJ
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sergipe	SE
Sao Paulo	SP
Tocantins	TO

Canada Province/Territory

Canada Province/Territory	Abbreviation
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Cuba Provincias

Cuba Provincias	Abbreviation
Camaguey	CM
Ciego de Avila	CA
Cienfuegos	CF
Ciudad di La Habana	CH

Exhibit 3.21.15-6 (Cont. 2) (01-01-2024)**♦ Province, Foreign State and Territory Abbreviations ♦**

Cuba Provincias	Abbreviation
Gramma (Bayamo)	GR
Guantanamo	GU
Holguin	HO
La Habana	CH
Matanzas	MA
Municipio Especial Isla de la Juventud	IJ
Pinar del Rio	PD
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

India State

India State	Abbreviation
Andhra Pradesh	AP
Arunachal Pradesh	AR
Assam	AS
Bihar	BR
Goa	GOA
Gujarat	GUJ
Himachal Pradesh	HP
Haryana	HR
Jammu and Kashmir	JK
Karnataka	KRN
Kerala	KER
Madhya Pradesh	MP
Maharashtra	MAH
Manipur	MNP
Meghalaya	MEG
Mizoram	MIZ
Nagaland	NLD

Exhibit 3.21.15-6 (Cont. 3) (01-01-2024)**◆ Province, Foreign State and Territory Abbreviations ◆**

India State	Abbreviation
Orissa	OR
Punjab	PU
Rajasthan	RAJ
Sikkam	SKM
Tamil Nadu	TN
Tripura	TRP
Uttar Pradesh	UP
West Bengal	WB

Italy Provincia

Italy Provincia	Abbreviation
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluna	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bolzen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA
Caltanissetta	CL
Campobasso	CB
Caserta	CE

Exhibit 3.21.15-6 (Cont. 4) (01-01-2024)**◆ Province, Foreign State and Territory Abbreviations ◆**

Italy Provincia	Abbreviation
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CN
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN
Massa-Carrara	MS
Matera	MT
Messina	ME

Exhibit 3.21.15-6 (Cont. 5) (01-01-2024)**◆ Province, Foreign State and Territory Abbreviations ◆**

Italy Provincia	Abbreviation
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Pavenna	RA
Peggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA
Sassari	SS
Savona	SV
Siena	SI

Exhibit 3.21.15-6 (Cont. 6) (01-01-2024)**◆ Province, Foreign State and Territory Abbreviations ◆**

Italy Provincia	Abbreviation
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TO
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

Mexico State

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH
Coahuila	COAH
Colima	COL
Distrito Federal	DF

Exhibit 3.21.15-6 (Cont. 7) (01-01-2024)**◆ Province, Foreign State and Territory Abbreviations ◆**

Mexico State	Abbreviation
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana ROO	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

The Netherlands Province

The Netherlands Province	Abbreviation
Drenthe	DR
Flevoland	FLD
Friesland	FR
Gelderland	GLD
Groningen	GN

Exhibit 3.21.15-6 (Cont. 8) (01-01-2024)**♦ Province, Foreign State and Territory Abbreviations ♦**

The Netherlands Province	Abbreviation
Lemburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

Exhibit 3.21.15-7 (01-01-2020)

◆ Frivolous Arguments Criteria ◆

Potential Frivolous Arguments for Examination Review

Potential Frivolous Arguments	Description
Alleged Churches/First Amendment	Income from non-religious sources and may claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/UCC (Uniform Commercial Code) 1-207	Return has income and deductions but the jurat was altered or stricken. May include reference to UCC 1-207 or a statement that the return wasn't signed under penalties of perjury.
Amended Returns/Form 843 Claim for Refund and Request for Abatement	Amended return or a Form 843 filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	<p>This frivolous position includes the following four categories:</p> <ul style="list-style-type: none"> a. Files a return claiming several types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns. b. Files a return containing the filers identifying information but doesn't request a refund, often lacking sufficient information to determine a tax liability. c. Files a return with several types of rambling dialogue or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law. d. Files a return that attempts to send some type of message or protest to the IRS, but doesn't include sufficient identifying information for the IRS to either determine the identity of the taxpayer or correspondent or return address.
Challenges to Authority/Due Process	Questions several administrative authorities such as delegation orders, summons authority, privacy act, etc. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenges to Authority/Title 26 or "law" in Other Documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.

Exhibit 3.21.15-7 (Cont. 1) (01-01-2020)

◆ Frivolous Arguments Criteria ◆

Potential Frivolous Arguments	Description
Collection Issues	Files frivolous documents contending that several collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests) because they aren't filed and signed by someone with delegated authority. They may have no certificate of assessment attached, don't comply in form or content with a State or Local law, aren't in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.
Disclaimer	Submits a disclaimer stating, "disclaims the liability for the tax due," making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
Foreign Income	Argues that United States citizens and residents aren't subject to tax on their wages or other income derived from sources within the United States, as only foreign-based income or income received by nonresident aliens and foreign S Corporations from sources within the United States is taxable.
Form 1099-OID, Original Issue Discount	An individual files a return reporting false amounts of income (generally Other or Miscellaneous income) and all of them claim a false amount of income tax withholding approximately equal to the amount of falsely reported income. Although the returns report income, they don't calculate any tax due. Some of the returns have Form 1099-OID, Original Issue Discount attached and some have Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Other false financial instruments may be filed in the place of or in addition to the Forms 1099-OID such as Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, promissory notes, bonds, sight drafts, etc.

Exhibit 3.21.15-7 (Cont. 2) (01-01-2020)**◆ Frivolous Arguments Criteria ◆**

Potential Frivolous Arguments	Description
IRC 861 Business Employment Tax (BMF 861)	Argument targets employers and advises them that wages are exempt from withholding. Based on 26 CFR 1.861, promoters of this scheme advise employers to stop withholding and paying payroll taxes on their employees' wages. In addition, some employers file amended payroll tax returns and request refunds of previously paid payroll taxes.
IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the tax-paying public into a "new world order."
Not a Person	Argues that a taxpayer is not a "person" within the meaning of IRC 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment wasn't properly ratified and therefore the federal government doesn't have the legal authority to collect an income tax without apportionment.
Straw Man	Argues the government has created an entity separate and distinct from the taxpayer - a "straw man" and any tax obligations are exclusively those of the "straw man."
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return or correspondence that argues income taxes are voluntary.
U.S. v. Long	Submits a return with zero money amounts much the same as the Zero Return category and U.S. v. Long is referenced. See NOTE in Zero returns below.
Unsigned Returns	The individual completes a return but doesn't sign, a statement indicating disagreement with the tax system is attached or added to the return.

Exhibit 3.21.15-7 (Cont. 3) (01-01-2020)

◆ Frivolous Arguments Criteria ◆

Potential Frivolous Arguments	Description
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.
Zero Returns (ZERO)	<p>Submits a return with zero money amounts on all or most line items on the form (e.g., IRC 861, Form 2439, Form OID and other BMF filings that claim no income and request refunds). See Rev. Rul. 2004-34. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also have arguments regarding the definition of income. There are several variations on this type of filing such as those bearing the words “nunc pro tunc” and “not liable.”</p> <p>Note: Returns having only zeros, no entries, are blank or show “None,” “Not Liable,” etc. with no evidence of a frivolous argument aren’t to be considered as frivolous returns.</p>
Other	<p>All others including those in Notice 2010-33 or any subsequent superseding notice. See also <i>The Truth About Frivolous Tax Arguments</i> on IRS.gov. This category includes non-filer accounts resulting from initial compliance check such as cross-reference Taxpayer Identification Number (TIN)s.</p> <p>Note: Frivolous arguments citing “Collection Due Process” (CDP) must be reviewed by Collections for possible referral to Appeals. See IRM 5.19.8, Collection Appeal Rights, for more information.</p>

Exhibit 3.21.15-8 (01-01-2023)
Glossary and Acronyms

Glossary

GLOSSARY	DEFINITION
Action Codes	Numeric codes edited in the bottom center margin of a return to reject documents and identify the reason the document has been rejected.
Action Trail	A notation in the lower left side margin on page 1 of a return which indicates or explains an action taken.
Amended Return	A return that changes information submitted on a previously filed return.
Audit Code	An alpha character edited in the right bottom margin of a return to identify a specific condition for the Examination Operation.
Batch	A group of blocks of documents. A batch can't contain more than 20 blocks.
Block	A group of up to 100 documents with consecutive DLNs containing the same block number (digits 9 through 11 of the DLN). (A block can't contain more than 100 documents since the documents are numbered from 00 to 99.)
Business Master File (BMF)	A magnetic tape file containing information about taxpayers filing business returns and related documents.
Calendar Year	A tax year that begins January 1 and ends on December 31.
Central Authorization File (CAF)	Computerized system of records which houses authorization information from Powers of Attorney (POAs), Tax Information Authorizations (TIAs) and state tax returns. The CAF system contains two types of records: 1. Taxpayer records 2. Representative records
Check Digits	Two alpha characters used to identify the tax account.
Coding	Placing symbols that have specific meanings on returns. These codes direct the computer to perform certain programmed functions.
Computer Condition Code (CCC)	A single alpha or numeric character edited on a return which either identifies a special condition or directs the computer to take a specific programmed action. CCCs are posted to the Master File.

Exhibit 3.21.15-8 (Cont. 1) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
Correspondence Action Sheets	Forms used to request information from the taxpayer. Some are mailed to the taxpayer with the return; others generate a letter.
Current Year Return	For processing in 2024, a Current Year Return is a return filed for tax year 2023.
Data	All information reported or coded on forms, schedules, and attachments.
Delinquent Return	A return filed after the due date without an approved extension.
Document Locator Number (DLN)	A fourteen-digit number assigned to every return and document input through the Automatic Data Processing (ADP) system.
Dummy	The act of transferring information provided by the taxpayer onto a required transcribed form/schedule.
Edit	Preparing returns and attachments for data entry or other transcription processes by correcting entries and entering edit marks.
Employer Identification Number (EIN)	A nine-digit number that identifies the account of a business taxpayer on the Business Master File.
Entry	Any type of mark entered by, or edited for, the taxpayer.
Error Resolution System (ERS)	A system for the examination and correction of returns rejected due to taxpayer and processing errors.
Fiscal Year	A tax year which ends on a date other than December 31.
Form	An IRS document identified by a number, (e.g., Form 1040).
Frivolous Filer/Non-Filer	Filers and non-filers who use certain types of tax avoidance arguments which aren't supported by law.
Hardship	An indication of severe consequences for a taxpayer caused by the normal application of IRS regulations and procedures. Although a determination of hardship is highly subjective, the work leader must be consulted if a particular situation may be considered for referral to the Taxpayer Advocate Service (TAS).

Exhibit 3.21.15-8 (Cont. 2) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
Individual Master File (IMF)	A magnetic tape file containing information about taxpayers filing individual income tax returns and related documents.
Individual Taxpayer Identification Number (ITIN)	A unique nine-digit number assigned by the IRS to individuals who must file a U.S. tax return or are listed as a spouse or a dependent and who don't have and can't obtain a valid Social Security Number. Taxpayers obtain an ITIN by filing a Form W-7.
Integrated Data Retrieval System (IDRS)	A system that enables employees in the area/territory offices and the campuses to have visual access to certain computer-based information in taxpayer accounts.
Integrated Submission and Processing System (ISRP)	A computerized system which will convert paper tax and information documents and remittances received by IRS into perfected electronic records of taxpayer data.
International Return	A return on which income is excluded or not reported because of revenues from, payments to, or residence in a foreign country.
Julian Date	A calendar date expressed as the number of days since the beginning of the year. For example, February 1 is Julian Date 032.
Jurat	The perjury statement required in the signature area of a tax return, form, or schedule.
Master File	A magnetic tape record which contains taxpayer accounts.
Name Control	The first four characters of the taxpayer's surname. Also used for dependents, qualifying children, childcare providers, etc.
Non-Resident Alien (NRA)	An alien individual (not a U.S. citizen), who doesn't meet either the green card test or the substantial presence test for the calendar year.
Perfecting	Making returns acceptable for data entry through editing procedures.
Pipeline	The areas in the IRS Submission Processing Campus that process a return from the time it is received until the data from the return is entered to an account in the IRS' main computer. These areas include Receipt and Control, Code and Edit, Data Conversion, Error Resolution, Rejects, and Unpostables.

Exhibit 3.21.15-8 (Cont. 3) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
Power of Attorney (POA)	A form authorizing a representative to perform certain acts on the taxpayer's behalf.
Preparer Tax Identification Number (PTIN)	Preparer tax identification number.
Primary Taxpayer	The taxpayer who is listed first on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
Primary Taxpayer Identification Number (P-TIN)	The TIN associated with the taxpayer who is listed first on the name line of the caption.
Prior Year Return	A return for a tax period prior to the current tax year.
Processable Return	A return which meets all the requirements for ISRP input.
Received Date	Date a return was received by the IRS. If the date is unknown and a Received Date is required, there is a prescribed formula for determining the date to edit as the Received Date. (Required on Amended, Fiscal Year, Short Year, Prior Year, and Delinquent Returns.)
Re-input Document	A document that did not post to the Master File when originally entered and is now being entered again with a Form 3893, Re-Entry Document Control.
Return	A legal document used by the taxpayer to report income, deductions, and tax liability.
Return Due Date	The date in which the return is due to the IRS.
Return Processing Code (RPC)	A single character edited on a return to direct the computer to take specific actions in processing the return. This code doesn't post to the Master File.
Schedule	An IRS document identified by alpha characters or numbers (e.g., Schedule B, Schedule 8812).
Secondary Taxpayer	The taxpayer who is listed second on the name line caption of a joint return, regardless of whether that taxpayer is male or female.
Secondary Taxpayer Identification Number (S-TIN)	The TIN associated with the taxpayer whose name appears second on a joint return.
Significant Entry	Any positive or negative number or dollar amount other than zero.
Social Security Number (SSN)	A nine-digit number identifying the account of an individual on the Individual Master File.

Exhibit 3.21.15-8 (Cont. 4) (01-01-2023)
Glossary and Acronyms

GLOSSARY	DEFINITION
Statute Return	A return filed for a Tax Period more than three years prior to the current Tax Period.
Suffix	Information added at the end of a word, phrase, or series of numbers. For instance, a title may be edited as a suffix to a name as in James Canary, Exec.
Tax Examiner (TE) Stamp	A rubber stamp containing a unique identifying number of the Code and Edit tax examiner working the return.
Tax Period	The time covered by a particular return represented by the year and month in which the period ends. For example, 202312 stands for the tax year ending December 31, 2023.
Taxpayer Advocate Service (TAS)	An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that haven't been resolved through normal channels, or who believe that an IRS system or procedure is not working correctly.
Taxpayer Identification Number (TIN)	A nine-digit number which identifies the account of an individual or business taxpayer. The TIN may be a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), Adoption Taxpayer Identification Number (ATIN) or an Employer Identification (EIN).
Third Party Designee	Person given permission by the taxpayer to discuss their current year return processing issues with the IRS.
Transaction Code (TC)	A three-digit numeric code defining the precise nature of an action posted to the Master File.
Transcription	The process of transferring information from documents to a computer-readable form. Also called data conversion, input, and entry.
Unpostable	Data which can't be entered successfully to an account at the Martinsburg Computing Center (MCC) and is returned to the Campus for corrective action.
Unprocessable Document	A document which can't be perfected for the ADP system, usually because of incomplete information.

Exhibit 3.21.15-8 (Cont. 5) (01-01-2023)
Glossary and Acronyms

Acronym

ACRONYM	DEFINITION
AKA	Also Known As
AP	Approved Paragraph
APO	Army Post Office
ASED	Assessment Statute Expiration Date
AUSPC	Austin Submission Processing Campus
BMF	Business Master File
BOB	Block Out of Balance
CAF	Centralized Authorization File
CAS	Correspondence Action Sheet
CCC	Computer Condition Code
CPA	Certified Public Accountant
CY	Calendar Year
DECD	Deceased
DLN	Document Locator Number
EIN	Employer Identification Number
ELF	Electronic Filing
ERS	Error Resolution System
EXEC	Executor
FMV	Fair Market Value
FPO	Fleet Post Office
FRP	Frivolous Return Program
FTD	Federal Tax Deposit
FTF	Failure to File
FTP	Failure to Pay
FY	Fiscal Year
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual

Exhibit 3.21.15-8 (Cont. 6) (01-01-2023)
Glossary and Acronyms

ACRONYM	DEFINITION
IRP	Information Returns Processing
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing System
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
KCSPC	Kansas City Submission Processing Campus
MCC	Martinsburg Computing Center
MeF	Modernized e-File
MFT	Master File Tax
NCOA	National Change of Address
NO	National Office
NR	No Record
NRA	Non-Resident Alien
OSPC	Ogden Submission Processing Campus
PAO	Process As Original
PCD	Program Completion Date
PER	Personal Representative
POA	Power of Attorney
PPR	<ul style="list-style-type: none"> • Personal Property Rental • Payment Plan Request
P-TIN	Primary Taxpayer Identification Number
Prep TIN(PTIN)	Preparer Taxpayer Identification Number
PY	Prior Year
RPC	Returns Processing Code
RTN	Routing Transit Number
SERP	Servicewide Electronic Research Program
SPC	<ul style="list-style-type: none"> • Special Processing Code • Submission Processing Center
SFR	Substitute for Return
SSN	Social Security Number
TAS	Taxpayer Advocate Service

Exhibit 3.21.15-8 (Cont. 7) (01-01-2023)
Glossary and Acronyms

ACRONYM	DEFINITION
TC	Transaction Code
TE	Tax Examiner
TIN	Taxpayer Identification Number
TP	Taxpayer
TR	Trustee
TY	Tax Year
USPS	United States Postal Service