Form **8804-W**

Department of the Treasury
Internal Revenue Service

Installment Payments of Section 1446 Tax for Partnerships

(WORKSHEET for the partnership's records—Do Not File)

For calendar year 2026, or tax year beginning ______________, 2026, ending ______________, 20 ____

Go to *www.irs.gov/Form8804W* for instructions and the latest information.

OMB No. 1545-0123

2026

Part I Determination of Installment Payments

1	Allocable share of effectively connected taxable income (ECTI) expected for the tax year for all foreign partners. See instructions.				
a	Total ECTI allocable to corporate partners	1a			
b	Reduction to line 1a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	1b	( )		
c	Reduction to line 1a for certified foreign partner-level items submitted using Form 8804-C	1c	( )		
d	Combine lines 1a, 1b, and 1c			1d	
e	Total ECTI allocable to non-corporate partners other than on lines 1i, 1m, and 1q	1e			
f	Reduction to line 1e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	1f	( )		
g	Reduction to line 1e for certified foreign partner-level items submitted using Form 8804-C	1g	( )		
h	Combine lines 1e, 1f, and 1g			1h	
i	28% rate gain (non-corporate partners only)	1i			
j	Reduction to line 1i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	1j	( )		
k	Reduction to line 1i for certified foreign partner-level items submitted using Form 8804-C	1k	( )		
l	Combine lines 1i, 1j, and 1k			1l	
m	Unrecaptured section 1250 gain (non-corporate partners only)	1m			
n	Reduction to line 1m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	1n	( )		
o	Reduction to line 1m for certified foreign partner-level items submitted using Form 8804-C	1o	( )		
p	Combine lines 1m, 1n, and 1o			1p	
q	Adjusted net capital gain (including qualified dividend income and net section 1231 gain) (non-corporate partners only)	1q			
r	Reduction to line 1q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	1r	( )		
s	Reduction to line 1q for certified foreign partner-level items submitted using Form 8804-C	1s	( )		
t	Combine lines 1q, 1r, and 1s			1t	
2	Multiply line 1d by 21% (0.21)			2	
3	Multiply line 1h by 37% (0.37)			3	
4	Multiply line 1l by 28% (0.28)			4	
5	Multiply line 1p by 25% (0.25)			5	
6	Multiply line 1t by 20% (0.20)			6	
7	Add lines 2 through 6			7	
	Note: If the aggregate line 7 amount of all foreign partners is less than $500, the partnership is not required to make estimated tax payments.				
8	Enter the total section 1446 tax that would have been due for 2025, without regard to reductions for certified foreign partner-level items or state and local taxes under Regulations section 1.1446-6(c)(1)(iii), on ECTI allocable to all foreign partners for 2025			8	
	Caution: This line 8 amount only applies if certain conditions are met. See instructions.				
9	Enter the **smaller** of line 7 or line 8. However, see ***Caution*** below. If the line 8 amount does not apply, enter the amount from line 7 on line 9			9	

Caution: If, for any installment payment, line 7 is smaller than line 8 and you enter that smaller line 7 amount, you will not qualify for the prior year safe harbor when determining any penalty due on Schedule A (Form 8804). See instructions.

			(a)	(b)	(c)	(d)
10	**Installment due dates.** See instructions	10				
11	Enter 25% (0.25) of line 9 in columns (a) through (d). If the partnership uses the annualized income installment method or the adjusted seasonal installment method, then enter the amount from line 43	11				
12	Enter certain amounts paid or credited for each period. See instructions	12				
13	**Balance due.** Subtract line 12 from line 11	13				

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Part II **Adjusted Seasonal Installment Method** (see instructions)
(Use this method only if the base period percentage for any 6 consecutive months is at least 70%.)

			(a) First 3 months	(b) First 5 months	(c) First 8 months	(d) First 11 months
14	Enter ECTI allocable to all foreign partners for the following periods.					
a	Tax year beginning in 2023	14a				
b	Tax year beginning in 2024	14b				
c	Tax year beginning in 2025	14c				
15	Enter ECTI allocable to all foreign partners for each period for the tax year beginning in 2026. See instructions for the treatment of extraordinary items	15				
			First 4 months	First 6 months	First 9 months	Entire year
16	Enter ECTI allocable to all foreign partners for the following periods.					
a	Tax year beginning in 2023	16a				
b	Tax year beginning in 2024	16b				
c	Tax year beginning in 2025	16c				
17	Divide the amount in each column on line 14a by the amount in column (d) on line 16a	17				
18	Divide the amount in each column on line 14b by the amount in column (d) on line 16b	18				
19	Divide the amount in each column on line 14c by the amount in column (d) on line 16c	19				
20	Add lines 17 through 19	20				
21	Divide line 20 by 3.0	21				
22a	Divide line 15 by line 21	22a				
b	Extraordinary items (see instructions)	22b				
c	Combine lines 22a and 22b	22c				
23	Reduction to line 22c amount for state and local taxes under Regulations section 1.1446-6(c)(1)(iii) and for certified foreign partner-level items submitted using Form 8804-C. See instructions	23				
24	Subtract line 23 from line 22c. If zero or less, enter -0-	24				
25a	Multiply the ECTI on line 24 allocable to non-corporate partners by 37% (0.37)	25a				
b	Multiply the ECTI on line 24 allocable to corporate partners by 21% (0.21)	25b				
c	Combine lines 25a and 25b	25c				
26a	Divide the amount in columns (a) through (c) on line 16a by the amount in column (d) on line 16a	26a				
b	Divide the amount in columns (a) through (c) on line 16b by the amount in column (d) on line 16b	26b				
c	Divide the amount in columns (a) through (c) on line 16c by the amount in column (d) on line 16c	26c				
27	Add lines 26a through 26c	27				
28	Divide line 27 by 3.0	28				
29	Multiply the amount in columns (a) through (c) of line 25c by the amount in the corresponding column of line 28. In column (d), enter the amount from line 25c, column (d). See line 37 for instructions	29				

Part III Annualized Income Installment Method (see instructions)

			(a)	(b)	(c)	(d)
30	Annualization periods (see instructions)	30	First ____ months	First ____ months	First ____ months	First ____ months
31	Enter ECTI allocable to all foreign partners for each annualization period. See instructions for the treatment of extraordinary items.					
a	Total ECTI allocable to corporate partners	31a				
b	Total ECTI allocable to non-corporate partners other than on lines 31c, 31d, and 31e	31b				
c	28% rate gain (non-corporate partners only)	31c				
d	Unrecaptured section 1250 gain (non-corporate partners only)	31d				
e	Adjusted net capital gain (including qualified dividend income and net section 1231 gain) (non-corporate partners only)	31e				
32	Annualization amounts (see instructions)	32				
33	Annualized allocable share of ECTI for all foreign partners. See instructions for the treatment of extraordinary items, and for rules regarding the reductions for state and local taxes and certified foreign partner-level items.					
a	Total ECTI allocable to corporate partners (multiply line 31a by line 32)	33a				
b	Reduction to line 33a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	33b	( )	( )	( )	( )
c	Reduction to line 33a for certified foreign partner-level items submitted using Form 8804-C	33c	( )	( )	( )	( )
d	Combine lines 33a, 33b, and 33c	33d				
e	Total ECTI allocable to non-corporate partners other than on lines 31i, 31m, and 31q (multiply line 31b by line 32)	33e				
f	Reduction to line 33e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	33f	( )	( )	( )	( )
g	Reduction to line 33e for certified foreign partner-level items submitted using Form 8804-C	33g	( )	( )	( )	( )
h	Combine lines 33e, 33f, and 33g	33h				
i	28% rate gain allocable to non-corporate partners (multiply line 31c by line 32)	33i				
j	Reduction to line 33i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	33j	( )	( )	( )	( )
k	Reduction to line 33i for certified foreign partner-level items submitted using Form 8804-C	33k	( )	( )	( )	( )
l	Combine lines 33i, 33j, and 33k	33l				
m	Unrecaptured section 1250 gain allocable to non-corporate partners (multiply line 31d by line 32)	33m				
n	Reduction to line 33m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	33n	( )	( )	( )	( )
o	Reduction to line 33m for certified foreign partner-level items submitted using Form 8804-C	33o	( )	( )	( )	( )
p	Combine lines 33m, 33n, and 33o	33p				
q	Adjusted net capital gain (including qualified dividend income and net section 1231 gain) (non-corporate partners only) (multiply line 31e by line 32)	33q				
r	Reduction to line 33q for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	33r	( )	( )	( )	( )
s	Reduction to line 33q for certified foreign partner-level items submitted using Form 8804-C	33s	( )	( )	( )	( )
t	Combine lines 33q, 33r, and 33s	33t				
34	Figure the tax on line 33 amounts as follows.					
a	Multiply line 33d by 21% (0.21)	34a				
b	Multiply line 33h by 37% (0.37)	34b				
c	Multiply line 33l by 28% (0.28)	34c				
d	Multiply line 33p by 25% (0.25)	34d				
e	Multiply line 33t by 20% (0.20)	34e				
f	Add lines 34a through 34e	34f				
35	Applicable percentage	35	25%	50%	75%	100%
36	Multiply line 34f by line 35. See line 37 for instructions	36				

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Part IV Required Installments Under Part II and/or Part III

Note: Complete lines 37 through 43 of one column before completing the next column.		(a) 1st installment	(b) 2nd installment	(c) 3rd installment	(d) 4th installment
37 If only Part II or Part III is completed, enter the amount in each column from line 29 or line 36. If both parts are completed, enter the **smaller** of the amounts in each column from line 29 or line 36	**37**				
38 Add the amounts in all preceding columns of line 43. See instructions	**38**				
39 **Adjusted seasonal or annualized income installments.** Subtract line 38 from line 37. If zero or less, enter -0-	**39**				
40 Enter 25% (0.25) of line 7 in each column	**40**				
41 Subtract line 43 of the preceding column from line 42 of the preceding column	**41**				
42 Add lines 40 and 41	**42**				
43 **Required installments.** Enter the **smaller** of line 39 or line 42 here and on line 11	**43**				

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