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**				

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)
			First ____ months	First ____ months	First ____ months	First ____ months
30	Annualization periods (see instructions)	**30**				
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**				

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**				