



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0038

Notice	CP282
Tax period	December 31, 2019
Notice date	July 4, 2022
Employer ID number	38-4008995
To contact us	Phone 800-829-0115

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Important message about your Form 1065

Your partnership may have an additional filing requirement

On your completed Form 1065, you indicated that your partnership has a foreign partner. Because of this relationship, your partnership may have an additional filing requirement.

How to determine if you have an additional filing requirement

If your partnership has gross income effectively connected with the conduct of a U.S. trade or business, known as effectively connected gross income (ECGI), that is allocable to a foreign partner, you have an additional filing requirement. This filing requirement applies even if the partnership has no taxable income effectively connected with the conduct of a U.S. trade or business, known as effectively connected taxable income (ECTI).

Requirements for non-publicly traded partnerships

A non-publicly traded partnership that has ECTI allocable to a foreign partner must pay Internal Revenue Code section 1446 withholding tax in the year it is allocable to the foreign partner, even if the partnership made no distributions to the foreign partner. The non-publicly traded partnership will need to file:

- Form 8804, Annual Return for Partnership Withholding Tax, by the 15th day of the 4th month (15th day of the 6th month, if the partnership keeps its records and books of account outside the United States and Puerto Rico) following the close of the partnership's tax year.
- Form 8805, Foreign Partner's Information Statement of section 1446 Withholding Tax, with its Form 8804 and send a copy to its partner(s), and
- Form 8813, Partnership Withholding Tax Payment Voucher (section 1446), on or before the 15th day of the 4th, 6th, 9th, and 12th months of your partnership's tax year.

A non-publicly traded partnership with ECGI, but not ECTI, allocable to a foreign partner need only file Form 8804 by the due date noted above.

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Requirements for publicly traded partnerships

A publicly traded partnership with ECTI allocable to a foreign partner must pay Internal Revenue Code section 1446 withholding tax for the year it distributes the taxable income to a foreign partner. The publicly traded partnership will need to file:

- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
- Form 1042-T, Annual Summary and Transmittal of Forms 1042-S, and
- Form(s) 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

You will need to pay your withholding tax after you make the distributions and file these documents by March 15.

How to report withholding tax

For more information about requirements for paying the Internal Revenue Code section 1446 withholding tax, the following materials are available at www.irs.gov:

- Internal Revenue Code section 1446
- Internal Revenue Code Regulations sections 1.1446-1 through 1.1446-7
- Instructions for Forms 8804, 8805, and 8813
- Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities

If you have U.S.-source fixed or determinable annual or periodic income allocable to a foreign partner, it's also subject to withholding. You'll need to report this withholding on Forms 1042, 1042-T, and 1042-S. For more information about fixed or determinable annual or period income, see Publication 515.

If you have filing requirements, but don't meet them

If you don't file the required forms and pay your withholding tax by the due dates noted above, you may be charged penalties and interest.

Additional information

- Visit www.irs.gov/cp282.
- You can also find online:
 - Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676)
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.