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**Installment Payments of Section 1446 Tax  
for Partnerships**

(WORKSHEET)  
Department of the Treasury  
Internal Revenue Service

For calendar year 2012, or tax year beginning \_\_\_\_\_, 2012, ending \_\_\_\_\_, 20\_\_\_\_\_  
(Keep for the partnership's records—Do not send to the Internal Revenue Service.)

**2012**

**Part I Determination of Installment Payments**

<b>1</b>	Foreign partner's allocable share of effectively connected taxable income (ECTI) expected for the tax year (see instructions):			
<b>a</b>	Net ordinary income and net short-term capital gain	<b>1a</b>		
<b>b</b>	Reduction to line 1a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	<b>1b</b>	( )	
<b>c</b>	Reduction to line 1a for certified foreign partner-level items submitted using Form 8804-C	<b>1c</b>	( )	
<b>d</b>	Combine lines 1a, 1b, and 1c			<b>1d</b>
<b>e</b>	28% rate gain (non-corporate partners only)	<b>1e</b>		
<b>f</b>	Reduction to line 1e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	<b>1f</b>	( )	
<b>g</b>	Reduction to line 1e for certified foreign partner-level items submitted using Form 8804-C	<b>1g</b>	( )	
<b>h</b>	Combine lines 1e, 1f, and 1g			<b>1h</b>
<b>i</b>	Unrecaptured section 1250 gain (non-corporate partners only)	<b>1i</b>		
<b>j</b>	Reduction to line 1i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	<b>1j</b>	( )	
<b>k</b>	Reduction to line 1i for certified foreign partner-level items submitted using Form 8804-C	<b>1k</b>	( )	
<b>l</b>	Combine lines 1i, 1j, and 1k			<b>1l</b>
<b>m</b>	Qualified dividend income and net long-term capital gain (including net section 1231 gain) (non-corporate partners only)	<b>1m</b>		
<b>n</b>	Reduction to line 1m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii)	<b>1n</b>	( )	
<b>o</b>	Reduction to line 1m for certified foreign partner-level items submitted using Form 8804-C	<b>1o</b>	( )	
<b>p</b>	Combine lines 1m, 1n, and 1o			<b>1p</b>
<b>2</b>	Multiply line 1d by 35%			<b>2</b>
<b>3</b>	Multiply line 1h by 28%			<b>3</b>
<b>4</b>	Multiply line 1l by 25%			<b>4</b>
<b>5</b>	Multiply line 1p by 15%			<b>5</b>
<b>6</b>	Add lines 2 through 5			<b>6</b>
	<b>Note.</b> If the aggregate line 6 amount of all foreign partners is less than \$500, the partnership is not required to make estimated tax payments.			
<b>7</b>	Enter the total section 1446 tax that would have been due for 2011, 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 foreign partners for 2011			<b>7</b>
	<b>Caution.</b> This line 7 amount only applies if certain conditions are met (see instructions).			
<b>8</b>	Enter the <b>smaller</b> of line 6 or line 7 (however, see <b>Caution</b> below). If the line 7 amount does not apply, enter the amount from line 6 on line 8			<b>8</b>
	<b>Caution.</b> If, for any installment payment, line 6 is smaller than line 7 and you enter that smaller line 6 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)
<b>9</b>	<b>Installment due dates</b> (see instructions)				
<b>10</b>	Enter 25% of line 8 in columns (a) through (d) unless the partnership uses the annualized income installment method or the adjusted seasonal installment method. Special rules apply to partnership with assets of \$1 billion or more (see instructions)				
<b>11</b>	Enter certain amounts paid or credited for each period (see instructions)				
<b>12</b>	<b>Balance due.</b> Subtract line 11 from line 10				

**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)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
<b>13</b>	Enter the foreign partner's allocable share of ECTI for the following periods:				
<b>a</b>	Tax year beginning in 2009				
<b>b</b>	Tax year beginning in 2010				
<b>c</b>	Tax year beginning in 2011				
<b>14</b>	Enter the foreign partner's allocable share of ECTI for each period for the tax year beginning in 2012 (see instructions for the treatment of extraordinary items).				
		First 4 months	First 6 months	First 9 months	Entire year
<b>15</b>	Enter the foreign partner's allocable share of ECTI for the following periods:				
<b>a</b>	Tax year beginning in 2009				
<b>b</b>	Tax year beginning in 2010				
<b>c</b>	Tax year beginning in 2011				
<b>16</b>	Divide the amount in each column on line 13a by the amount in column (d) on line 15a.				
<b>17</b>	Divide the amount in each column on line 13b by the amount in column (d) on line 15b.				
<b>18</b>	Divide the amount in each column on line 13c by the amount in column (d) on line 15c.				
<b>19</b>	Add lines 16 through 18.				
<b>20</b>	Divide line 19 by 3.0.				
<b>21a</b>	Divide line 14 by line 20.				
<b>b</b>	Extraordinary items (see instructions).				
<b>c</b>	Combine lines 21a and 21b.				
<b>22</b>	Reduction to line 21c 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).				
<b>23</b>	Subtract line 22 from line 21c. If zero or less, enter -0-.				
<b>24</b>	Multiply line 23 by 35%.				
<b>25a</b>	Divide the amount in columns (a) through (c) on line 15a by the amount in column (d) on line 15a.				
<b>b</b>	Divide the amount in columns (a) through (c) on line 15b by the amount in column (d) on line 15b.				
<b>c</b>	Divide the amount in columns (a) through (c) on line 15c by the amount in column (d) on line 15c.				
<b>26</b>	Add lines 25a through 25c.				
<b>27</b>	Divide line 26 by 3.0.				
<b>28</b>	Multiply the amount in columns (a) through (c) of line 24 by the amount in the corresponding column of line 27. In column (d), enter the amount from line 24, column (d).				

**Part III Annualized Income Installment Method** (see instructions)

		(a)	(b)	(c)	(d)
		First ____ months	First ____ months	First ____ months	First ____ months
<b>29</b>	Annualization periods (see instructions).				
<b>30</b>	Enter the foreign partner's allocable share of ECTI for each annualization period (see instructions for the treatment of extraordinary items):				
<b>a</b>	Net ordinary income and net short-term capital gain.				
<b>b</b>	28% rate gain (non-corporate partners only).				
<b>c</b>	Unrecaptured section 1250 gain (non-corporate partners only).				
<b>d</b>	Qualified dividends and net long-term capital gain (including net section 1231 gain) (non-corporate partners only).				

**Part III Annualized Income Installment Method** (continued)

		(a)	(b)	(c)	(d)
<b>31</b>	Annualization amounts (see instructions).	<b>31</b>			
<b>32</b>	Foreign partner's annualized allocable share of ECTI (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):				
<b>a</b>	Net ordinary income and net short-term capital gain (multiply line 30a by line 31).	<b>32a</b>			
<b>b</b>	Reduction to line 32a for state and local taxes under Regulations section 1.1446-6(c)(1)(iii).	<b>32b</b>	( )	( )	( )
<b>c</b>	Reduction to line 32a for certified foreign partner-level items submitted using Form 8804-C.	<b>32c</b>	( )	( )	( )
<b>d</b>	Combine lines 32a, 32b, and 32c.	<b>32d</b>			
<b>e</b>	28% rate gain allocable to non-corporate partners (multiply line 30b by line 31).	<b>32e</b>			
<b>f</b>	Reduction to line 32e for state and local taxes under Regulations section 1.1446-6(c)(1)(iii).	<b>32f</b>	( )	( )	( )
<b>g</b>	Reduction to line 32e for certified foreign partner-level items submitted using Form 8804-C.	<b>32g</b>	( )	( )	( )
<b>h</b>	Combine lines 32e, 32f, and 32g.	<b>32h</b>			
<b>i</b>	Unrecaptured section 1250 gain allocable to non-corporate partners (multiply line 30c by line 31).	<b>32i</b>			
<b>j</b>	Reduction to line 32i for state and local taxes under Regulations section 1.1446-6(c)(1)(iii).	<b>32j</b>	( )	( )	( )
<b>k</b>	Reduction to line 32i for certified foreign partner-level items submitted using Form 8804-C.	<b>32k</b>	( )	( )	( )
<b>l</b>	Combine lines 32i, 32j, and 32k.	<b>32l</b>			
<b>m</b>	Qualified dividend income and net long-term capital gain (including net section 1231 gain) allocable to non-corporate partners (multiply line 30d by line 31).	<b>32m</b>			
<b>n</b>	Reduction to line 32m for state and local taxes under Regulations section 1.1446-6(c)(1)(iii).	<b>32n</b>	( )	( )	( )
<b>o</b>	Reduction to line 32m for certified foreign partner-level items submitted using Form 8804-C.	<b>32o</b>	( )	( )	( )
<b>p</b>	Combine lines 32m, 32n, and 32o.	<b>32p</b>			
<b>33</b>	Figure the tax on line 32 amounts as follows:				
<b>a</b>	Multiply line 32d by 35%.	<b>33a</b>			
<b>b</b>	Multiply line 32h by 28%.	<b>33b</b>			
<b>c</b>	Multiply line 32l by 25%.	<b>33c</b>			
<b>d</b>	Multiply line 32p by 15%.	<b>33d</b>			
<b>e</b>	Add lines 33a through 33d.	<b>33e</b>			
<b>34</b>	Applicable percentage.	<b>34</b>			
<b>35</b>	Multiply line 33e by line 34.	<b>35</b>			

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

		1st installment	2nd installment	3rd installment	4th installment
	<b>Note.</b> Complete lines 36 through 42 of one column before completing the next column.				
<b>36</b>	If only Part II or Part III is completed, enter the amount in each column from line 28 or line 35. If both parts are completed, enter the <b>smaller</b> of the amounts in each column from line 28 or line 35.	<b>36</b>			
<b>37</b>	Add the amounts in all preceding columns of line 42 (see instructions).	<b>37</b>			
<b>38</b>	<b>Adjusted seasonal or annualized income installments.</b> Subtract line 37 from line 36. If zero or less, enter -0-.	<b>38</b>			
<b>39</b>	Enter 25% of line 6 in each column. <b>Note:</b> Partnerships with assets of \$1 billion or more, see the instructions for line 10 for the amounts to enter.	<b>39</b>			
<b>40</b>	Subtract line 42 of the preceding column from line 41 of the preceding column.	<b>40</b>			
<b>41</b>	Add lines 39 and 40.	<b>41</b>			
<b>42</b>	<b>Required installments.</b> Enter the <b>smaller</b> of line 38 or line 41 here and on line 10.	<b>42</b>			