

**Information Return for Real Estate
Mortgage Investment Conduits (REMICs)
and Issuers of Collateralized Debt Obligations**

OMB No. 1545-1099

1 Name of REMIC or issuer of a collateralized debt obligation	2 Employer identification number
3 Address (Number, street, and room or suite no., or P.O. box no., city or town, state, and ZIP code)	
4 Name and title of the representative to be contacted by the public (see instructions)	5 Telephone number of representative (optional) ()
6 Address of the representative to be contacted by the public (if different from REMIC's or issuer's)	
7 CUSIP number(s) (see instructions)	8 Startup day or issue date
9 Name and title of the representative to be contacted by the IRS (see instructions)	10 Telephone number of representative ()
11 Address of the representative to be contacted by the IRS	

**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature (see instructions)		Date		Title
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**Paperwork Reduction Act
Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . 2 hr., 38 min.

**Learning about the law
or the form** 24 min.

**Preparing, copying,
assembling, and
sending the form
to the IRS** 27 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can

write to both the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224, and the **Office of Management and Budget**, Paperwork Reduction Project (1545-1099), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **Where To File** on page 2.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

A REMIC or another issuer of an instrument to which section 1272(a)(6) applies (collateralized debt obligation) uses Form 8811 to provide the information required by Regulations section 1.6049-7(b)(1)(ii). The information in Box 1 and Boxes 3 through 8 will be published in **Pub. 938**, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information. This

publication contains a directory of REMICs and issuers of collateralized debt obligations.

Who Must File

Entities that elect to be treated as a REMIC and issuers of a collateralized debt obligation must file Form 8811.

When To File

File Form 8811 no later than 30 days after **(a)** the startup day of the REMIC or **(b)** the issue date of the collateralized debt obligation.

The REMIC or issuer of a collateralized debt obligation must file a new Form 8811 within 30 days after the change of any of the information provided on a previously filed Form 8811. If the REMIC or other issuer ceases to have interests outstanding, file Form 8811 with the word "VOID" written across the form. The IRS will delete the information on this REMIC or issuer from Pub. 938.

Where To File

Send Form 8811 to REMIC Publication Project, Internal Revenue Service, 1111 Constitution Avenue, N.W., Room 5607, Washington, DC 20224.

Signatures

REMIC with a startup day after November 9, 1988.—For a REMIC with a startup day after November 9, 1988, Form 8811 must be signed by a person who could sign the return of the entity in the absence of the REMIC election. Thus, the return of a REMIC that is a corporation or trust must be signed by a corporate officer or a trustee, respectively. For REMICs that consist of segregated pools of assets, the return must be signed by a person who could sign the return of the entity that owns the assets of the REMIC under applicable state law.

REMIC with a startup day before November 10, 1988.—A REMIC with a startup day before November 10, 1988, may elect to apply the rules applicable to REMICs with a startup day after November 9, 1988. Otherwise, Form 8811 must be

signed by a residual interest holder or, as provided in section 6903, by a fiduciary who is acting for the REMIC and who has given adequate notice as prescribed in Regulations section 301.6903-1(b). The term “fiduciary” means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person.

Issuer of a collateralized debt obligation.—Form 8811 must be signed by a person who could sign the return of the issuer of the collateralized debt obligation.

Specific Instructions**Boxes 4, 5, and 6**

Enter the name, title, and either the address or the address and telephone number of the official or representative designated by the REMIC or issuer of the collateralized debt obligation to provide information necessary to figure the amount of interest and original issue discount (OID) that the holder is required to report on the appropriate tax return.

Box 7

Enter the Committee on Uniform Security Identification Procedure (CUSIP) number assigned to each class of REMIC regular interest or to each collateralized debt obligation.

Box 8

The startup day is the day on which the REMIC issued all of its regular and residual interests. However, a sponsor may contribute property to a REMIC in exchange for regular and residual interests over any period of 10 consecutive days and the REMIC may designate any one of those 10 days as the startup day. The day so designated is then the startup day, and all interests are treated as issued on that day. For non-REMIC debt obligations, the “issue date” is defined in section 1275(a)(2).

Boxes 9, 10 and 11

Enter the name and title, address and telephone number of the official or representative of the REMIC or issuer of the collateralized debt obligation whom the IRS may contact with questions concerning this form. This information will not appear in Pub. 938.