

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

► Information about Form 8811 and its instructions is at www.irs.gov/form8811.

Caution. A Financial Asset Securitization Investment Trust (FASIT) should only file this form if it is amending or voiding a previously filed Form 8811. See **When To File**.

Check below to indicate type of filer (see **Who Must File**):

- REMIC
 Issuer of collateralized debt obligation (CDO)

1 Name of REMIC or issuer of CDO	2 Employer identification number
3 Address (see instructions)	
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 (mm/dd/yyyy)
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
------------------------------	------	-------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8811 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8811.

Purpose of Form

A REMIC or issuer of a CDO (defined in Regulations section 1.6049-7(d)(2)) uses Form 8811 to provide the information required by Regulations section 1.6049-7(b)(1)(ii) to be published in the directory of REMICs and issuers of CDOs, Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs)).

Who Must File

Form 8811 must be filed by entities that elect to be treated as a REMIC and by issuers of CDOs.

When To File

File Form 8811 no later than 30 days after the startup day of the REMIC or issue date of the CDO.

The REMIC or issuer of a CDO must file a new Form 8811 within 30 days after the change of any of the information provided on a previously filed Form 8811.

When completing a new Form 8811 for this purpose, write the word "AMENDED" across the top of the form. If the issuer is a FASIT, and the information being amended does not appear on the current version of the form, prepare a separate statement detailing the information that is being changed. File the amended Form 8811, a copy of the original Form 8811 (with the word "COPY" written across the top of the form), and the separate statement (if required).

If the REMIC or another issuer ceases to have interests outstanding, file a copy of the original Form 8811 with the word "VOID" written across the form.

The IRS lists any changes or voided issues in Pub. 938.

Use and Availability of Information on This Form

The information on line 1 and lines 3 through 8 will be published in Pub. 938.

Pub. 938 is only available on the Internet. To get Pub. 938, visit IRS.gov.

Where To File

Send Form 8811 to:
 Department of the Treasury
 Internal Revenue Service
 Ogden, UT 84201-0209

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 CDO. Form 8811 must be signed by a person who could sign the return of the issuer of the CDO.

Specific Instructions

Line 3

Enter the number, street, room or suite number (or P.O. box number), city or town, state, and zip code. You may enter a website address **only** if the address takes you directly to a webpage that contains all the address information specified in the prior sentence.

Lines 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 CDO 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. You may enter a website address in line 6 **only** if the address takes you directly to a webpage that contains all the address information specified in the instructions for line 3.

Note. Do not complete line 6 if the entry would be the same address that was entered in line 3.

Line 7

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

Line 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).

Lines 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 CDO whom the IRS may contact with questions concerning this form. This information will not appear in Pub. 938.

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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

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

- Recordkeeping** 3 hr., 6 min.
- Learning about the law or the form** 35 min.
- Preparing, copying, assembling, and sending the form to the IRS** 40 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 send your comments to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224