



Note: *The draft you are looking for begins on the next page.*

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Form **8876**
 (Rev. December 2025)
 Department of the Treasury
 Internal Revenue Service

**Excise Tax on Structured
 Settlement Factoring Transactions**

OMB No. 1545-1826

Go to www.irs.gov/Form8876 for instructions and the latest information.

Date of receipt of structured settlement payment rights

Name	Identifying number
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Number, street, and room or suite no. (If a P.O. box, see instructions.)

City or town	State or province	Country	ZIP or foreign postal code
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1 Total undiscounted amount of structured settlement payments being acquired	1		
2 Total amount paid for the above structured settlement payment rights	2		
3 Factoring discount. Subtract line 2 from line 1	3		
4 Tax. Multiply line 3 by 40% (0.40)	4		
5 Less: Tax paid with Form 7004, if any	5		
6 Tax due. If line 4 is equal to or greater than line 5, subtract line 5 from line 4. For details on how to pay, go to www.irs.gov/Payments or see instructions	6		
7a Overpayment. If the amount on line 5 is more than the amount on line 4, subtract line 4 from line 5 and complete lines 7b, 7c, and 7d	7a		
b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number <input type="text"/>			

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Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature	Date	Title (if any)
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Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			