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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.

**Determination Under Section 860(e)(4) by a
Qualified Investment Entity**

► Information about Form 8927 and its instructions is at www.irs.gov/form8927.

For calendar year 20____ or tax period beginning _____, 20____, and ending _____, 20____.

Name of regulated investment company (RIC) or real estate investment trust (REIT) _____ Employer identification number (EIN) _____

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

City or town, state, and ZIP code _____

Service Center where the tax return for the year entered above was or will be filed _____

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

**Sign
Here**

Signature of officer _____ Title _____ Date _____

General Instructions

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

Purpose of Form

File Form 8927 to make a determination under section 860(e)(4). When properly completed and filed with the Internal Revenue Service, Form 8927 will be treated as a statement by the taxpayer attached to its amendment or supplement to a return of tax for the relevant tax year for purposes of section 860(e)(4). For more information, see Rev. Proc. 2009-28, 2009-20 I.R.B. 1011, available at www.irs.gov/irb/2009-20_IRB/ar11.html.

Who Must File

A RIC or REIT that seeks to make a self-determination under section 860(e)(4) must file Form 8927 with the Internal Revenue Service.

Where To File

File Form 8927 with the Internal Revenue Service, P.O. Box 9941, Mail Stop 4912, Ogden, UT 84409.

When To File

File Form 8927 when the RIC or REIT seeks to make a self-determination under section 860(e)(4).

Date of Determination

Generally, the date Form 8927 is mailed is the date of determination under section 860(e)(4). See Section 4 of Rev. Proc. 2009-28 for details.

Specific Instructions

Name and Address

Enter the name and address of the RIC or REIT that is filing Form 8927. If the post office doesn't deliver mail to the street address and the corporation has a P.O. box, show the number instead.

If the RIC or REIT receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

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** . . . 2 hr., 9 min.
- Learning about the law or the form** 18 min.
- Preparing, copying, assembling, and sending the form to the IRS** . . . 20 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 us comments from www.irs.gov/formspubs/. Click on "More information" and then on "Give us feedback." Or you can write to the Internal Revenue Service; Tax Forms and Publications Division; 1111 Constitution Ave., N.W.; IR-6526; Washington, DC 20224. Do not send Form 8927 to this office. Instead, see "Where To File."