Form **8281**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Information Return for Publicly Offered Original Issue Discount Instruments

Go to *www.irs.gov/Form8281* for the latest information.

OMB No. 1545-0887

Part I Issuer Information

1a Issuer's name

2 Issuer's taxpayer identification number

1b Issuer's address (number, street, room or suite no., or P.O. box)

1c City

1d State

1e ZIP code

3a Name of representative (see instructions)

3b Telephone number

3c Representative's address (if different from issuer's)

3d City

3e State

3f ZIP code

Part II Debt Instrument Information

4 CUSIP number

5a Issue date

5b SEC registration date

6 Maturity date

7 Type of instrument (see instructions)

- ☐ Fixed rate
- ☐ Inflation-indexed
- ☐ Variable rate
- ☐ Contingent payment

8 Issue price (percent of principal amount)

9a Stated interest rate (see instructions)

9b ☐ Variable

9c ☐ Contingent

10 Interest payment dates

11 Amount of OID for entire issue

12 Yield to maturity

13 Stated redemption price at maturity of the entire issue. If the redemption price of each debt instrument within the issue is other than $1,000, indicate the stated redemption price of each debt instrument.

14 Description of debt instruments

15 Attach a schedule of OID per $1,000 principal amount for the life of the instrument. If the principal amount is other than $1,000, indicate the actual OID per principal amount per year. The schedule must be based on a 6-month accrual period. It must show the daily portion of OID for each accrual period and the total OID for each calendar year. For additional requirements, see the instructions.

Part III Signature. Within 30 days after the date of issuance of an OID debt instrument or, if registered with the SEC after the date of issuance, within 30 days after the date the OID debt instrument is registered with the SEC, send two copies of Form 8281 and any attachments to Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0209.

Please 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.

Signature | Title | Date

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General Instructions

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

Future Developments

For the latest information about developments related to Form 8281, such as legislation enacted after this form and instructions were published, go to *www.irs.gov/Form8281*.

Purpose of Form

If you are the issuer of publicly offered debt instruments having original issue discount (OID), file Form 8281 to provide the information required by section 1275(c). The reporting requirements of section 1275(c) were designed to facilitate the IRS's collection and publication of the OID information needed by brokers and middlemen in order for them to provide information returns to holders of OID debt instruments. Since 1984, the IRS has compiled the OID information reported by the issuer on Form 8281 and made that information available to the public in the OID tables, which can be found at *www.irs.gov/Pub1212* by clicking the link under *Recent developments*.

Use and Availability of Information on This Form

For each year a debt instrument is outstanding, the following information reported on Form 8281 will be published in the OID tables, which can be found at *www.irs.gov/Pub1212* by clicking the link under *Recent developments*.

1. The issuer's name.

2. The Committee on Uniform Security Identification (CUSIP) number.

3. The issue date.

4. The maturity date.

5. The issue price expressed as a percent of principal or of stated redemption price at maturity.

6. The annual stated interest rate.

7. The yield to maturity.

8. The total OID as of the beginning of the calendar year.

9. The daily OID per $1,000 of maturity value for each accrual period.

10. The OID per $1,000 of maturity value for each calendar year.

Who Must File

An issuer of a publicly offered debt instrument (obligation) having OID, such as a bond, debenture, or note, must file Form 8281. Publicly offered debt instruments also may include:

1. Serial obligations,

2. Debt instruments issued in exchange for other debt instruments or for stock,

3. Debts instruments sold together with options or warrants (an investment unit),

4. Sinking fund instruments, and

5. Convertible instruments.

An obligation registered with the Securities and Exchange Commission (SEC) is a publicly offered debt instrument. An obligation exempt from SEC registration may be publicly offered. See Regulations section 1.1275-1(h).

Exceptions. Do not file this form for the following.

1. Regular interests of a real estate mortgage investment conduit (REMIC) or collateralized debt obligations (CDOs). REMICs and issuers of CDOs must file Form 8811, Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

2. Instruments on which OID is de minimis, as defined in section 1273(a)(3) and Regulations section 1.1273-1(d).

3. Tax-exempt obligations (interest on them is not taxable).

4. Short-term obligations (those that mature in 1 year or less from their issue date).

5. Certificates of deposit (CDs) issued by banks or other financial institutions.

6. CDs that are sold by brokers or other middlemen.

7. Public offerings of stripped bonds or stripped coupons, including instruments issued under the Department of the Treasury's STRIPS program and instruments that constitute ownership interests in U.S. Treasury securities.

8. Debt instruments subject to section 1272(a)(6).

When To File

File two Forms 8281 and any attachments within 30 days after the date of issuance of an OID debt instrument or, if registered with the SEC after the date of issuance, within 30 days after the date the OID debt instrument is registered with the SEC. File a separate Form 8281 for each issue.

Definitions

Original issue discount means the excess of the stated redemption price at maturity over the issue price.

Stated redemption price at maturity means the sum of all payments provided by the debt instrument other than qualified stated interest payments. Generally, qualified stated interest is stated interest unconditionally payable in cash at least annually at a single fixed rate.

Issue price, in the case of publicly offered instruments not issued for property, means the first price at which a substantial amount of such instruments was sold to the public (excluding bond houses and brokers).

For more information about OID instruments and the OID reporting requirements, see Pub. 1212, Guide to Original Issue Discount (OID) Instruments.

Penalty

An issuer who fails to timely file Form 8281 will be subject to a penalty of 1% of the aggregate issue price of the debt instruments, unless such failure is due to reasonable cause and not to willful neglect. The maximum penalty with respect to any issue is $50,000.

Specific Instructions

Part I. Issuer Information

For serial obligations, complete boxes 1 through 3 and attach a list showing the information for boxes 4 through 15 for each obligation within the series. For all other obligations, complete all boxes.

To revise a form, write "Revised" across the top of this form and staple a copy of the previously filed form to this form. Complete all boxes on this form.

Boxes 3a-3f. Enter the name, address, and telephone number of an official or representative of the issuing company who has personal knowledge of this offering and who can be contacted if additional information is needed.

Part II. Debt Instrument Information

Box 4. Enter the CUSIP number assigned to the instruments.

Box 5a. Enter the date the issue was first sold to the public at the issue price.

Box 5b. Enter the date the issue was registered with the SEC for OID debt instruments not registered at the time of issuance.

Box 7. Check the appropriate box for type of instrument.

- A fixed rate debt instrument (including a zero coupon debt instrument).
- A variable rate debt instrument.
- A contingent payment debt instrument.
- An inflation-indexed debt instrument.

Box 8. Enter the issue price as a percentage of the principal amount. For example, XYZ bonds were first offered to the public at $900 with a principal amount of $1,000. The issue price of $900 expressed as a percentage of principal is 90. If the percentage is 100 or more, explain in box 14.

If the instrument is part of an investment unit or exchange offering, attach a description of the method used to determine the issue price.

Box 9. Enter the annual stated interest rate or coupon rate. If zero, enter "0." If the interest rate is variable or contingent, check the appropriate box and explain in box 15 how the rate will be determined.

Box 10. Enter the interest payment dates. Attach additional information as necessary.

Box 11. Enter the amount of OID for the entire issue. For example, if the issue price for the entire issue totals $890,000, and the stated redemption price at maturity totals $1 million, the OID for the entire issue is $110,000.

Box 12. Enter the yield to maturity as a percentage rounded to two decimal points. For example, if the yield to maturity is 9.5784%, enter 9.58%. The yield to maturity should be based on semiannual compounding. If the debt instrument is a variable rate debt instrument, enter the yield to maturity of the equivalent fixed rate debt instrument. If the debt instrument is a contingent payment debt instrument, enter the comparable yield.

Box 14. Provide a complete description of the instrument, including any terms and conditions (for example, put or call options) that could affect the stated payment schedule of the instrument. For a contingent payment debt instrument, provide the projected payment schedule. In addition, indicate whether the instrument is:

- Part of an investment unit,
- Issued in an exchange offering described in section 368(a), or
- Part of a serial issue.

You may provide two copies of the prospectus or offering circular instead of the required description.

Box 15. You must attach two copies of the schedule of OID per $1,000 principal amount for the life of the instrument. However, if the principal amount is other than $1,000, indicate the actual OID per principal amount per year and specify the actual principal amount. The schedule must be based on a 6-month accrual period. It must show the daily portion of OID for each accrual period and the total OID for each calendar year. Also, if you checked box 9b (Variable) or box 9c (Contingent), explain how the interest rate will be determined.

To compute the OID allocable to a short accrual period for a debt instrument, you may use any reasonable method. Indicate what method you used.

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	5 hr., 15 min.
Learning about the law or the form	30 min.
Preparing, copying, assembling, and sending the form to the IRS	37 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 Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave., NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, send Form 8281 to the address shown on the form.