Form **8831**
(Rev. December 2026)
Department of the Treasury
Internal Revenue Service

Excise Taxes on Excess Inclusions of REMIC Residual Interests

Go to *www.irs.gov/Form8831* for instructions and the latest information.

OMB No. 1545-1379

Name	Identifying number
Number and street (If a P.O. box, see instructions.)	Room or suite no.
City or town / State or province / Country	ZIP or foreign postal code

Part I Transfers to Disqualified Organizations. File a separate Form 8831 for each transfer of a residual interest.

Section A—Information on the Transfer

1	Enter the date the residual interest was transferred to a disqualified organization	1	
2	Within a reasonable time after discovering this transfer was subject to tax under section 860E(e)(1), were steps taken so that the residual interest you transferred is no longer held by a disqualified organization? ☐ **Yes** ☐ **No**		
3	If you answered "Yes" to question 2, enter the date the disqualified organization disposed of the residual interest	3	

If you answered "Yes" to question 2, the tax due under section 860E(e)(1) will be waived if you pay the amount due under Regulations section 1.860E-2(a)(7)(ii). Skip Section B and go to Section C to figure the amount due.

If you answered "No" to question 2, use Section B to figure the tax due under section 860E(e)(1). Do not complete Section C.

Section B—Tax Due Under Section 860E(e)(1). Complete this section only if you answered "No" to question 2.

4	Enter the present value of the excess inclusions allocable to the residual interest you transferred that are expected to accrue in each calendar quarter (or part thereof) following the transfer of that interest to the disqualified organization. See instructions	4	
5	**Tax due.** Multiply line 4 by the highest rate of tax specified in section 11. See instructions	5	

Section C—Amount Due Under Regulations Section 1.860E-2(a)(7)(ii). Complete this section only if you answered "Yes" to question 2.

6	Enter the amount of excess inclusions allocable to the residual interest you transferred that accrued during the period the disqualified organization held that interest	6	
7	**Amount due.** Multiply line 6 by the highest rate of tax specified in section 11. See instructions	7	

Part II Tax on Pass-Through Entities With Interests Held by Disqualified Organizations. File a separate Form 8831 for Part II if you owe tax in Part I.

8	Enter the ending date of the pass-through entity's tax year for which this return is being filed	8	
9	Enter the amount of excess inclusions allocable to interests in the pass-through entity for which the record holder is a disqualified organization	9	
10	**Tax due.** Multiply line 9 by the highest rate of tax specified in section 11. See instructions	10	

Part III Tax and Payments

11	Enter the amount from line 5, 7, or 10, whichever applies	11	
12	Amount paid with Form 7004	12	
13	**Amount due.** If line 11 is smaller than line 12, enter amount owed	13	
14	**Overpayment.** If line 11 is larger than line 12, enter amount overpaid	14	

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)

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	