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

Excise Tax on Structured Settlement Factoring Transactions

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

OMB No. 1545-1826

Date of receipt of structured settlement payment rights . . . . . .

Name	**Identifying number**
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

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 ☐☐☐☐☐☐☐☐☐ **c** Type: ☐ Checking ☐ Savings		
	d Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		

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)

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.	