Form **8811**
(April 1989)
Department of the Treasury
Internal Revenue Service

Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations

OMB No. 1545-1099

Expires 3/31/92

1 Name of REMIC or issuer of a collateralized debt obligation	2 **Employer identification number**

3 Present address (including city, town, or post office, state, and ZIP code)

4 Name and title of the representative to be contacted by the public (see instructions)	5 Telephone number of representative ( )

6 Present address of the representative to be contacted by the public (if different from REMIC's or issuer's)

7 CUSIP number(s) (see instructions)	8 Startup day or issue date
9 Name and title of the representative to be contacted by IRS (see instructions)	10 Telephone number of representative ( )

11 Present address of the representative to be contacted by IRS

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 ▶

General Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping   2 hrs., 38 min.

Learning about the law or the form   24 min.

Preparing, copying, assembling, and sending the form to IRS   27 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either the **Internal Revenue Service,** Washington, DC 20224, Attention: IRS

Reports Clearance Officer, TR:FP; or the **Office of Management and Budget,** Paperwork Reduction Project (1545-1099), Washington, DC 20503.

Purpose of Form.—A REMIC or another issuer of an instrument to which section 1272(a)(6) applies (collateralized debt obligation) uses Form 8811 to provide the information required by the regulations under section 6049. The information in Box 1 and Boxes 3 through 8 will be published in **Pub. 938,** Real Estate Mortgage Investment Conduit (REMIC) Reporting Information. This publication will contain a directory of REMICs and issuers of collateralized debt obligations.

Who Must File.—Entities that elect to be treated as a REMIC and issuers of a collateralized debt obligation must file Form 8811

When To File.—For REMICs existing on or before June 30, 1989, and collateralized debt obligations issued between December 31, 1986, and June 30, 1989, the due date of this form is July 31, 1989. For all REMICs formed and for all collateralized debt instruments issued after June 30, 1989, the due date is 30 days after the

startup day of the REMIC or 30 days after the issue date of the collateralized debt obligation.

The REMIC or issuer of a collateralized debt obligation must refile Form 8811 within 30 days after the change of any of the information provided on a previously filed Form 8811. If a REMIC or other issuer ceases to have interest outstanding, they should inform IRS by filing a Form 8811 with the word "VOID" written across the form. The IRS will delete this REMIC or issuer from Pub. 938.

Where To File.—Send Form 8811 to REMIC Publication Project, Internal Revenue Service, 1111 Constitution Avenue, N. W. Room 5607, Washington, DC 20224.

Signatures

REMIC with a startup day after November 9, 1988.—For a REMIC with a startup day after November 9, 1988, Form 8811 may be signed by any person who could sign the return of the entity in the absence of the REMIC election. Thus, the return of a REMIC which is a corporation or trust would be required to be signed by a corporate

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officer or a trustee, respectively. For REMICs which consist of segregated pools of assets, the return would be required to be signed by any person who could sign the return of the entity which owns the assets of the REMIC under applicable state law.

REMIC with a startup day before November 10, 1988.—A REMIC with a startup day before November 10, 1988, may elect to apply the rules applicable to REMICs with a startup day after November 9, 1988. In the absence of such an election, Form 8811 must be signed by a residual interest holder or, as provided in section 6903, by a fiduciary as defined in section 7701(a)(6) who is acting for the REMIC and who has furnished adequate notice in the manner prescribed in Regulations section 301.6903-1(b).

Issuer collateralized debt obligation.—Form 8811 may be signed by any person who could sign the return of the issuer of the collateralized debt obligation.

Specific Instructions

Boxes 4, 5, and 6.—Enter the name and title, address and telephone number of the official or representative of the REMIC or issuer of the collateralized debt obligation who will provide information necessary to calculate the amount of interest and original issue discount (OID) that the holder is required to report on the appropriate tax return.

Box 7.—Enter the Committee on Uniform Security Identification

Procedure (CUSIP) number assigned to each class of REMIC regular interest or to each collateralized debt obligation.

Box 8.—Generally, the "startup day" is the day on which the REMIC issues all of its regular and residual interests. See section 860G(a)(9). For non-REMIC debt obligations, the "issue date" is defined in section 1275(a)(2).

Boxes 9–11.—Enter the name and title, address and telephone number of the official or representative of the REMIC or issuer of the collateralized debt obligation whom the IRS may contact if questions arise concerning this form. This information will not appear in Pub. 938.