

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

OMB No. 1545-1099

► Information about Form 8811 and its instructions is at www.irs.gov/form8811.

Caution. A Financial Asset Securitization Investment Trust (FASIT) should only file this form if it is amending or voiding a previously filed Form 8811. See **When To File**.

Check below to indicate type of filer (see **Who Must File**):

- ☐ REMIC
☐ Issuer of collateralized debt obligation (CDO)

1 Name of REMIC or issuer of CDO	2 Employer identification number
3 Address (see instructions)	
4 Name and title of the representative to be contacted by the public (see instructions)	5 Telephone number of representative (optional)
6 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 (mm/dd/yyyy)
9 Name and title of the representative to be contacted by the IRS (see instructions)	10 Telephone number of representative
11 Address of the representative to be contacted by the IRS	

**Please
Sign
Here**

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

Signature (see instructions)	Date	Title
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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 8811 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8811.

What's New

There is a new filing address for Form 8811. See *Where To File*, later.

Purpose of Form

A REMIC or issuer of a CDO (defined in Regulations section 1.6049-7(d)(2)) uses Form 8811 to provide the information required by Regulations section 1.6049-7(b)(1)(ii) to be published in the directory of REMICs and issuers of CDOs, Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs)).

Who Must File

Form 8811 must be filed by entities that elect to be treated as a REMIC and by issuers of CDOs.

When To File

File Form 8811 no later than 30 days after the startup day of the REMIC or issue date of the CDO.

The REMIC or issuer of a CDO must file a new Form 8811 within 30 days after the change of any of the information provided on a previously filed Form 8811.

When completing a new Form 8811 for this purpose, write the word "AMENDED" across the top of the form. If the issuer is a FASIT, and the information being amended does not appear on the current version of the form, prepare a separate statement detailing the information that is being changed. File the amended Form 8811, a copy of the original Form 8811 (with the word "COPY" written across the top of the form), and the separate statement (if required).

If the REMIC or another issuer ceases to have interests outstanding, file a copy of the original Form 8811 with the word "VOID" written across the form.

The IRS lists any changes or voided issues in Pub. 938.

Use and Availability of Information on This Form

The information on line 1 and lines 3 through 8 will be published in Pub. 938.

Pub. 938 is only available on the Internet. To get Pub. 938, visit IRS.gov.

Where To File

Send Form 8811 to:
Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0209

Signatures

REMIC with a startup day after November 9, 1988. For a REMIC with a startup day after November 9, 1988, Form 8811 must be signed by a person who could sign the return of the entity in the absence of the REMIC election.