

Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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## TREASURY/IRS AND OMB USE ONLY DRAFT

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	rece	eipt of structured settlement p	payment rights							
Name							Identifying number			
Number, s	street	t, and room or suite no. (If a P.O. box, see	e instructions.)							
City or town			State or province		Country			ZIP or foreign postal code		
1 To	otal	undiscounted amount of structu	ured settlement payments	being acqı	uired		1			
2 T	otal	amount paid for the above struc	ctured settlement payment	trights .			2			
<b>3</b> F	Factoring discount. Subtract line 2 from line 1						3			
4 T	ax.	Multiply line 3 by 40% (0.40) .					4			
5 L	.ess:	Tax paid with Form 7004, if any					5			
		due. If line 4 is equal to or great y, go to www.irs.gov/Payments		e 5 from lin		ails on how	6			
		payment. If line 5 is greater thand 7d	an line 4, subtract line 4 fr	om line 5	and comple	te lines 7b,	7a			
b d		outing number	<b>c</b> Ty	pe:	hecking [	Savings				
Sign Here		Under penalties of perjury, I declare the and belief, it is true, correct, and compl								
	Signature			Date		Title (if any)				
Paid Prepar	'Ar	Preparer's name	Preparer's signature		Date		eck f-employe	II		
Use Or		Eirm'o nomo					n's EIN	<u> </u>		
	· · · y	Firm's address					ne no.	10,4 12, 2025) Cr		

or Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 33529k

Form **8876** (Rev. 12-2025) Created 5/13/25

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