



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

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Form **8612**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts

OMB No. 1545-1013

For calendar year 20

Go to www.irs.gov/Form8612 for instructions and the latest information.

Name of REIT		Employer identification number
Number and street. If a P.O. box, see instructions.		Room or suite no.
City or town	State	ZIP code

Required Distribution	1a Taxable income under section 857(b)(2) for the calendar year. See instructions	1a	
	b Multiply line 1a by 85% (0.85)		1b
	2a Capital gain net income under section 4981(e)(2) for the calendar year. See instructions	2a	
	b Multiply line 2a by 95% (0.95)		2b
	3a Grossed up required distribution for the previous calendar year. See instructions	3a	
	b Distributed amount for the previous calendar year under section 4981(c)	3b	
	c Subtract line 3b from line 3a. If zero or less, enter -0-		3c
4 Required distribution. Add lines 1b, 2b, and 3c		4	
Distributed Amount	5 Deduction for dividends paid under section 561 during the calendar year. See instructions		5
	6 Amount on which tax is imposed under sections 857(b)(1) or (b)(3)(A) for any tax year ending in or with the calendar year. See instructions		6
	7a Distributed amount for the previous calendar year under section 4981(c). Enter amount from line 3b above	7a	
	b Grossed up required distribution for the previous calendar year. Enter amount from line 3a above	7b	
	c Subtract line 7b from line 7a. If zero or less, enter -0-		7c
8 Distributed amount. Add lines 5, 6, and 7c		8	
Tax and Payments	9 Undistributed income. Subtract line 8 from line 4. If zero or less, enter -0-		9
	10 Excise tax on undistributed income. Multiply line 9 by 4% (0.04)		10
	11 Tax paid with extension of time to file (Form 7004)		11
	12 Tax due. Subtract line 11 from line 10. See instructions		12
	13a Overpayment. Subtract line 10 from line 11		13a
b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> 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.

**Paid
Preparer
Use Only**

Signature of officer		Date	Title
Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
Firm's name		Firm's EIN	
Firm's address		Phone no.	