

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Excise Tax on Structured Settlement Factoring Transactions

OMB No. 1545-1826

▶ See instructions below.

Date of receipt of structured settlement payment rights ▶

| | | |
|---|--|---------------------------|
| Please Type or Print | Name | Identifying number |
| | Number, street, and room or suite no. (If a P.O. box, see instructions.) | |
| | City or town, state, and ZIP 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% (.40) | 4 | | |
| 5 | Less: Tax paid with Form 7004 | 5 | | |
| 6 | Tax due. Subtract line 5 from line 4. If zero or less, enter -0- | 6 | | |
| 7 | Overpayment. If line 5 is greater than line 4, subtract line 4 from line 5 | 7 | | |

| | | | | |
|----------------------|--|-----------------|---------------------------|--|
| 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's Use Only | Preparer's signature ▶ _____ | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| | Firm's name (or yours if self-employed), address, and ZIP code ▶ _____ | EIN | Phone no. () | |