

New Form 8875, Taxable REIT Subsidiary Election

Announcement 2001-17

New Form 8875 is now available for tax years beginning after 2000. An eligible corporation and a REIT use Form 8875 to jointly elect to have the corporation treated as a taxable REIT subsidiary. The corporation and the REIT can make this election if the REIT directly or indirectly owns stock in the corporation.

You can obtain Form 8875 by telephone or by using IRS electronic information services.

<i>Request by</i>	<i>Number or address</i>
Telephone	1-800-TAX-FORM (1-800-829-3676)
Personal computer:	
IRS Web Site	www.irs.gov
File transfer protocol	ftp://ftp.irs.gov
