

## Publication 938 - Main Content

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### Who May Request Information

The persons listed below, or their agent or representative, should follow the procedures in this publication to request tax information from the representative of the REMIC or the issuer of the CDO.

1. Any broker who holds a REMIC regular interest or CDO for itself or as a nominee for an actual holder.
2. A middleman who holds a REMIC regular interest or CDO as a nominee for an actual holder and who is required to file an information return with respect to the regular interest or CDO.
3. The following persons, if they hold their REMIC regular interest or CDO directly and not through a nominee.
  - a. A corporation.
  - b. A fiscal year taxpayer.
  - c. A dealer in securities or commodities required to register as such under the laws of the United States or a state.
  - d. A real estate investment trust (as defined in section 856).
  - e. An entity registered at all times during the tax year under the Investment Company Act of 1940.
  - f. A common trust fund (as defined in section 584(a)).
  - g. A financial institution such as a mutual savings bank, savings and loan association, building and loan association, cooperative bank, homestead association, credit union, industrial loan association or bank, or other similar organization.
  - h. Any trust that is exempt from tax under section 664(c) (a charitable remainder annuity trust or a charitable remainder unitrust).
  - i. A REMIC.

### Note.

A person listed in (3) above who holds an interest through a nominee (instead of directly from the REMIC or the issuer of the CDO) should request the information from the nominee instead of from the REMIC or the issuer of the CDO. The request should be made of the nominee in the same manner as specified below for requesting information from the representative.

### How To Request Information

Use the directory to find the representative of the REMIC or issuer of the CDO. You can request information from the representative or issuer by telephone or mail. If only an address is listed in the directory, you must request the information in writing. Your request must specify the calendar quarters and the classes of REMIC regular interests or CDOs for which you need the information.

The representative or issuer must provide the information to you by the later of:

- The 30th day after the close of the calendar quarter for which you request the information, or
- The 14th day after the receipt of your request.

The representative or issuer can provide the information to you by telephone, by written statement sent by first class mail, by printing the information in a publication that is generally read by and available to persons who may request the information (for example, a webpage), or by any other method agreed to by both parties. If the information is published, the representative or issuer must notify you by telephone or in writing of the publication in which the information will appear, the date of its appearance, and, if possible, the page number.