Form **8725**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Excise Tax on Greenmail

Go to *www.irs.gov/Form8725* for instructions and the latest information.

OMB No. 1545-1049

Date of initial receipt of greenmail . . . . . .

Name of person receiving greenmail			**Identifying number**
Number and street (If a P.O. box, see instructions.)			Room or suite no.
City or town	State or province	Country	ZIP or foreign postal code

A Enter the date you entered into the agreement to transfer the stock . . . . . _____

B Enter the name of the corporation whose stock is being acquired from you _____

Tax Computation (see instructions)

1	Net sales price				**1**	
2	**(a)** Date acquired	**(b)** Number of shares	**(c)** Cost or other basis			
a						
b						
c						
d						
e						
f	Column (b) total					
g	Column (c) total				**2g**	
3	Gain. Subtract line 2g from line 1. If zero or less, enter -0-				**3**	
4	Other income				**4**	
5	Total gain and other income. Add lines 3 and 4. See instructions				**5**	
6	**Tax.** Multiply line 5 by 50% (0.50)				**6**	
7	Less: Tax paid with Form 7004, if any				**7**	
8	**Tax due.** If line 6 is equal to or greater than line 7, subtract line 7 from line 6. For details on how to pay, go to *www.irs.gov/Payments* or see the instructions				**8**	
9a	**Overpayment.** If line 7 is greater than line 6, subtract line 6 from line 7 and complete lines 9b, 9c, and 9d				**9a**	
b	Routing number		**c** Type: ☐ Checking ☐ Savings			
d	Account number					

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(s) | Date | Title (if any)

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	