

## Disclosure Statement

**Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.**

**▶ Attach to your tax return.**

|                         |                                    |
|-------------------------|------------------------------------|
| Name(s) shown on return | Identifying number shown on return |
|-------------------------|------------------------------------|

**Part I** General Information (see instructions)

| (a)<br>Rev. Rul., Rev. Proc., etc. | (b)<br>Item or Group of Items | (c)<br>Detailed Description of Items | (d)<br>Form or Schedule | (e)<br>Line No. | (f)<br>Amount |
|------------------------------------|-------------------------------|--------------------------------------|-------------------------|-----------------|---------------|
| 1                                  |                               |                                      |                         |                 |               |
| 2                                  |                               |                                      |                         |                 |               |
| 3                                  |                               |                                      |                         |                 |               |

**Part II** Detailed Explanation (see instructions)

1

.....

.....

---

2

.....

.....

---

3

.....

.....

**Part III** Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

**Complete this part only if you are making adequate disclosure for a pass-through item.**

**Note:** A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company, real estate investment trust, or real estate mortgage investment conduit (REMIC).

|  |  |
|--|--|
| 1 Name, address, and ZIP code of pass-through entity | 2 Identifying number of pass-through entity                                      |
|  | 3 Tax year of pass-through entity<br>/ / to / /                                  |
|  | 4 Internal Revenue Service Center where the pass-through entity filed its return |

