Form **8275-R** (Rev. February 2002) Department of the Treasury

Internal Revenue Service Name(s) shown on return

Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.

► Attach to your tax return.

OMB No. 1545-0889

Attachment Sequence No. 92A

Identifying number shown on return

Part I General Information (See instructions.)	
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(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) 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 (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

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

For Paperwork Reduction Act Notice, see separate instructions.

Form 8275-R (Rev. 2-2002)	Page 2
Part IV	Rev. 2-2002) Explanations (continued from Parts I and/or II)	
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