

Disclosure Statement

▶ **Attach to your tax return.** ▶ **See separate instructions.**

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

Part I **General Information**

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

| (a) Detailed description of item (or group of similar items) being disclosed and the location of the item(s) on your return, including schedule and line (e.g., Schedule A, line 20). | (b) Amount of disclosed item described in column (a) |
|---|--|
| 1 | |
| 2 | |
| 3 | |

Part II **Detailed Explanation**

| | |
|---|---------------------------|
| 1 | <p>.....</p> <p>.....</p> |
| 2 | <p>.....</p> <p>.....</p> |
| 3 | <p>.....</p> <p>.....</p> |

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

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

Complete this part only if you are making adequate disclosure with respect to a pass-through item.

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