

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.**

Name(s) shown on return

Identifying number shown on return

Part I General Information (See instructions.)

| (a) Regulation Section | (b) Item or Group of Items | (c) Detailed Description of Items | (d) Form or Schedule | (e) Line No. | (f) Amount |
|---------------------------|-------------------------------|--------------------------------------|-------------------------|-----------------|---------------|
| 1 | | | | | |
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Part II Detailed Explanation (See instructions.)

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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 for 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 |

