

# 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) Rev. Rul., Rev. Proc., etc.	(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.

**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.**

<p>1 Name, address, and ZIP code of pass-through entity</p>	<p>2 Identifying number of pass-through entity</p>
	<p>3 Tax year of pass-through entity</p> <p style="text-align: center;">/ / to / /</p>
	<p>4 Internal Revenue Service Center where the pass-through entity filed its return</p>

