

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.

OMB No. 1545-0889

Attachment Sequence No. 92

Identifying number shown on return

Department of the Treasury Internal Revenue Service

Name(s) 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.

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	2 Identifying number of pass-through entity			
_		3	Tax year of pass-through entity			
			/ /	to	/	/
		4	Internal Revenue Service Center where the its return	ne pas	s-throu	igh entity filed

Part IV Explanations (continued from Parts I and/or II)

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