Regulation Disclosure Statement
OMB No. 1545-0889

Department of the Treasury Internal Revenue Service For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.

Attach to your tax return.

## Part I General Information (See instructions.)

| (a) Regulation Section | (b) <br> Item or Group of Items | (c) <br> Detailed Description of Items | (d) Form or Schedule | $\begin{aligned} & \text { (e) } \\ & \text { Line } \\ & \text { No. } \end{aligned}$ | (f) Amount |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1 |  |  |  |  |  |
| 2 |  |  |  |  |  |
| 3 |  |  |  |  |  |

## Part II Detailed Explanation (See instructions.)

1
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$\qquad$

2
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$\qquad$

3
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$\qquad$

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 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

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

