

Regulation 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: Use this form *only* to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use **Form 8275, 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) Regulation Section	(c) Amount of disclosed item described in column (a)
1		
2		
3		

Part II **Detailed Explanation**

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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