

# 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)<br>Regulation Section | (b)<br>Item or Group of Items | (c)<br>Detailed Description of Items | (d)<br>Form or Schedule | (e)<br>Line No. | (f)<br>Amount |
|---------------------------|-------------------------------|--------------------------------------|-------------------------|-----------------|---------------|
| 1                         |                               |                                      |                         |                 |               |
| 2                         |                               |                                      |                         |                 |               |
| 3                         |                               |                                      |                         |                 |               |

**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<br>/ / to / /                                  |
|  | 4 Internal Revenue Service Center where the pass-through entity filed its return |

