

Additional Information and Documentation for Announcement 2004-46, Settlement Initiative — 60-Day Response

INSTRUCTIONS — Under penalties of perjury (see Form 13586-A), the taxpayer must submit all information requested on this form to the IRS within 60 days from the date shown on the transmitting Letter 3873.

- Prepare a Form 13586 **for each year** you derived a benefit from a Notice 2000-44 (or substantially similar) transaction. This requirement also applies to any year for which the statute of limitation for assessment is closed.
- If more space is needed than what is provided **in any area** on this form, then attach a separate sheet(s) and print your name, TIN (EIN / SSN), and the tax year at the top. Be sure to reference the specific section and line item on all additional sheets.
- Check the completed form(s) for accuracy and, when more than one year is involved, total all entries **before transferring** any numbers to the appropriate lines specified on Form 13586-A, Announcement 2004-46 Settlement Initiative Declaration.

Section I. Taxpayer Data			
1. Taxpayer name(s)	2. Social security number (SSN)	3. Partnership name (Complete Section II, if applicable)	4. Employer identification number (EIN)

Section II. Additional Related Entities		
1. Name	2. EIN	3. Type of Return(s)

Section III. Tax Benefits Claimed on Tax Return(s)						
1. Transactions Reported (Loss)	Amount	Ordinary	Capital	Tax Return (Form, Schedule, Line Item)	"x" if not claimed	Additional Entities
a.						
b.						
c.						
d.						
e. Total (Losses)						
2. Other Items Claimed on Return Income Received / Accrued (e.g. Interest, Dividends, etc.)						
a.						
b.						
c.						
d.						
e. Total Other Income						
3. Other Losses Claimed on Return (e.g., STCL (Net Foreign Currency Loss))						
a.						
b.						
c. Total Other Losses						

Section III. Total Tax Benefits Claimed on Tax Return(s) — continued

4. Other Gains Claimed on Return (e.g., STCG (Net Foreign Currency Gain))	Amount	Ordinary	Capital	Tax Return (Form, Schedule, Line Item)	"x" if not claimed	Additional Entities
a.						
b.						
c. Total Other Gains						
5. Other Expenses / Deductions						
a. Bank fee						
b. Guaranteed payment fee						
c. Investment interest expense						
d. (Specify)						
e. Total Other Expenses / Deductions						
6. Total Tax Benefits Claimed on Return (Lines 1 - 2 + 3 - 4 + 5)						

Section IV. Net Out of Pocket Costs

1. Cash contributed						
2. Cost of property contributed						
3. Fees paid / Accrued directly by taxpayer	Amount	Date (mmddyyyy)	Paid to (Specify)	Tax Return (Form, Schedule, Line Item)	"x" if not claimed	
a. Financial Advisor						
b. Accountant / Accounting Firm						
c. Legal Opinions from: (Specify)						
1.						
2.						
3.						
d. Interest expense						
e. Other deductions listed on Sch. A						
1.						
2.						
3.						
f. Other fees (Specify)						
1.						
2.						
3.						
g. Total fees paid this year						

4. Reimbursement of fees for this year		Section V. Calculation for Distributed Assets Only				
5. Cash distributed		1. Sales price of Distributed Asset				
6. Cost of property distributed		2. Cost of property distributed (Section IV, Line 6)				
7. Net Out of Pocket Costs (Lines 1 + 2 + 3 - 4 - 5 - 6)		3. Correct Gain / Loss (Lines 1 - 2)				