

Disclosure Statement

(Rev. August 2013)

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement.

Attachment
Sequence No. **92**

Department of the Treasury
Internal Revenue Service

▶ **Information about Form 8275 and its separate instructions is at www.irs.gov/form8275.**

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number shown on return

If Form 8275 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity ▶ _____

Employer identification number, if any ▶ _____

Reference ID number (see instructions) ▶ _____

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					
4					
5					
6					

Part II Detailed Explanation (see instructions)

1 _____

2 _____

3 _____

4 _____

5 _____

6 _____

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 (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

<p>1 Name, address, and ZIP code of pass-through entity</p>	<p>2 Identifying number of pass-through entity</p> <hr/> <p>3 Tax year of pass-through entity _____ to _____</p> <hr/> <p>4 Internal Revenue Service Center where the pass-through entity filed its return</p>
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