

# 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.**  
**► Information about Form 8275-R and its separate instructions is at [www.irs.gov/form8275](http://www.irs.gov/form8275).**  
**► Attach to your tax return.**

If Form 8275-R 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) Regulation Section	(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><b>1</b> Name, address, and ZIP code of pass-through entity</p>	<p><b>2</b> Identifying number of pass-through entity</p>
	<p><b>3</b> Tax year of pass-through entity to</p>
	<p><b>4</b> Internal Revenue Service Center where the pass-through entity filed its return</p>