

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.

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