

# Form ##### Itemized Statement Component of Advisee List

## General Instructions

### Purpose of Form

- As per Regulations section 301.6112-1(b)(1) and [INSERT CITE FOR REV. PROC], this Form provides material advisors a format for preparing and maintaining the itemized statement component of the list with respect to a reportable transaction. This Form contains space for all of the elements required by Regulations section 301.6112-1(b)(3)(i), as revised on August 3, 2007.
- Material advisors may use this Form as a template for creating a similar form on a software program used by the material advisor.
- If a material advisor is required to maintain a list under a prior version of the regulations, this Form may be modified or a similar form containing all the information required under the prior version of the regulations may be created and used.

**Note.** The use of this Form (or a similar form) is not required in order to comply with section 6112.

### Use of the Form

- Material advisors may use this Form (or a similar form) and provide this Form (or a similar form), along with a description of the transaction and copies of documents required under Regulations section 301.6112-1(b)(3)(ii) and (iii), respectively, when timely furnishing the list in response to a written request for the list.

## Specific Instructions

### How to Complete the Form

In order to be considered complete, this Form (or a similar form) must be completed in its entirety. To be considered complete, the information provided on this Form (or similar form) must describe the tax treatment that the advisee is intended or expected to derive from participation in the reportable transaction. A statement that information will be provided upon request is not considered a complete Form. If the list is being maintained under a prior version of Regulations section 301.6112-1, the form must contain all of the information required under the prior version in order to be complete.

### Section I – Material Advisor Information

**Individuals.** If the material advisor is an individual, enter the last name and first name, the complete address, the phone number, and the social security number of the material advisor.

**Entities.** If the material advisor is an entity, enter the full name of the entity as shown on its income tax return, the complete address, the employer identification number, and the name of a contact person along with a contact telephone number.

### Section II – Reportable Transaction Information

**Name of Reportable Transaction.** Enter the name, if any, by which the transaction is known or commonly referred to by either the material advisor or published guidance. If no name exists, leave

blank. Do not report more than one type of reportable transaction on this Form unless the transactions are the same or substantially similar.

**Type of Reportable Transaction.** Enter the type of reportable transaction that is being reported. The types of reportable transactions are: listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest. See Regulations sections 1.6011-4(b)(2)-(7) for the descriptions of the reportable transactions. Prior reportable transactions include transactions with a significant book-tax difference and transactions with a brief asset holding period.

**Reportable Transaction Number.** If you disclosed the transaction as a reportable transaction under section 6111, enter the reportable transaction number issued to you.

**Published Guidance Number.** If the transaction is a listed transaction or transaction of interest, enter the notice, revenue ruling, regulation, announcement, or other published guidance that identified the transaction as a listed transaction or transaction of interest (For example, Notice 2003-81, 2003-51 I.R.B. 1 modified and supplemented by Notice 2007-71, 2007-35 I.R.B. 472.). For listed transactions, identify the guidance as shown in Notice 2004-67, 2004-50 I.R.B. 967 or later IRS guidance.

### **Section III – Other Material Advisors to the Reportable Transaction**

Enter the names of other material advisors to the transaction, if known.

**Individuals.** If any other material advisor is an individual, enter the last name and first name, the complete address, and the social security number (if known) of the material advisor. Indicate with a “yes” or “no” whether the other material advisor is a party to a designation agreement with respect to the transaction.

**Entities.** If any other material advisor is an entity, enter the full name of the entity as shown on its income tax return, the employer identification number (if known), and the complete address. Indicate with a “yes” or “no” whether the other material advisor is a party to a designation agreement with respect to the transaction.

**Caution:** *The designation of one material advisor to disclose the transaction does not relieve you from the requirements of Regulations section 301.6112-1 if the IRS is unable to obtain the list from the designated material advisor, the designated material advisor did not maintain a list, or the list maintained by the designated material advisor is incomplete.*

### **Section IV – Advisee Information**

Provide the following information for each person or entity for which you acted in your capacity as a material advisor with respect to the reportable transaction described on this Form (or similar form):

**Individuals.** If the advisee is an individual, enter the last name and first name, the complete address, the social security number, the date the person entered into the transaction (if known), and the amount of money the person invested in the reportable transaction (if known).

**Entities.** If the advisee is an entity, enter the full name of the entity as shown on its income tax return, the complete address, the employer identification number, the date the entity entered into the transaction (if known), and the amount of money the entity invested in the reportable transaction (if known).

### **Section V – Schedule of Tax Treatment**

Provide the following information for each person or entity for which you acted in your capacity as a material advisor with respect to the reportable transaction described on this Form (or similar form):

**Individuals.** If the advisee is an individual, enter the last name and first name and the social security number of the person.

**Entities.** If the advisee is an entity, enter the full name of the entity as shown on its income tax return and the employer identification number.

**Summary or Schedule of the Tax Treatment that Advisee is Expected or Intended to Derive From Participation in Reportable Transaction.** Enter a summary or a schedule of the tax treatment that each advisee is expected or intended to derive from participation in each reportable transaction. The tax treatment that an advisee is intended to derive is the purported or claimed Federal tax treatment of the transaction.

If the information required exceeds the space provided, complete as much information as possible in the available space and attach the remaining information on additional sheets. The additional sheets must be in the same order as the lines to which they correspond and should be clearly labeled to identify the Section of the Form to which they correspond. You must include your name and identifying number at the top of each additional sheet.

**Associated Documents.** This column is optional. If there are any documents or exhibits associated with the advisee for the reportable transaction described on this Form (or similar form) that are labeled, the Bates numbers or other information identifying the associated documents may be entered in this column.

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**Privacy Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws. We may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. A penalty may be imposed if you are required to file this return and fail to file by the due date or provide incomplete or false information. Our authority to ask for information is section 6112 and its regulations, which require you to provide **(file a return or statement) - change this to conform with the language used in the form and instructions.** with us with respect to any reportable transaction for which you are a material advisor. Your response is mandatory under these sections. Section 6109 requires that you provide your identifying number on what you file. This is so we know who you are, and can process your return and other papers.

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