

TLS, have you transmitted all R text files for this cycle update?

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING
INSTRUCTIONS TO PRINTERS
FORM 8927, PAGE 1 of 2, (Page 2 is Blank)
MARGINS: TOP 13mm (1/2"), CENTER SIDES. PRINTS: HEAD TO HEAD
PAPER: WHITE, WRITING, SUB. 20. INK: BLACK
FLAT SIZE: 216mm (8 1/2") x 279mm (11")
PERFORATE: (NONE)
DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

Table with 3 columns: Action, Date, Signature. Rows include O.K. to print and Revised proofs requested.

Form 8927 (October 2008) Department of the Treasury Internal Revenue Service

Determination Under Section 860(e)(4) by a Qualified Investment Entity

OMB No. 1545-XXXX

See instructions.

For calendar year 20 or tax period beginning , 20 , and ending , 20 .

Name of regulated investment company (RIC) or real estate investment trust (REIT) Employer identification number (EIN)

Number, street, and room or suite no. (If a P.O. box, see instructions.)

City or town, state, and ZIP code

Service Center where the tax return for the year entered above was or will be filed

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

Signature of officer Title Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

File Form 8927 to make a determination under section 860(e)(4). When properly completed and filed with the Internal Revenue Service, Form 8927 will be treated as a statement by the taxpayer attached to its amendment or supplement to a return of tax for the relevant tax year for purposes of section 860(e)(4). See Rev. Proc. 2008-XX for more information.

Who Must File

A RIC or REIT that seeks to make a self-determination under section 860(e)(4) must complete and file the Form 8927 with the Internal Revenue Service.

Where To File

File Form 8927 with Internal Revenue Service, Submissions Processing Center, P.O. Box 9941, Mail Stop 4912, Ogden, UT 84409.

When To File

File Form 8927 when the RIC or REIT seeks to make a self-determination under section 860(e)(4).

Date of Determination

Generally, the date the Form 8927 is mailed is the date of determination under section 860(e)(4). See Section 4 of Rev. Proc. 2008-XX for details.

Specific Instructions

Name and Address

Enter the name and address of the RIC or REIT that is filing the Form 8927. If the post office does not deliver mail to the street address and the corporation has a P.O. box, show the number instead.

If the RIC or REIT receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

Paperwork Reduction 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 and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . XX hr., XX min.

Learning about the law or the form . . . . XX hr., XX min.

Preparing, copying, assembling, and sending the form to the IRS . . . . XX hr., XX min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service; Tax Products Coordinating Committee; SE:W:CAR:MP:T:T:SP; 1111 Constitution Ave., N.W.; IR-6526; Washington, DC 20224. Do not send the tax form to this office. Instead, see "Where To File."