

Material Advisor Disclosure Statement

▶ See separate instructions.

FOR IRS USE ONLY

Note: The reportable transaction number will be sent to the material advisor's address below.

Material Advisor's Name (see instructions)	Identifying number	Telephone number () -
--	--------------------	-----------------------------------

Number, street, and room or suite no.

City or town, state, and ZIP code

A Contact person name (last name, first name, middle initial)	Title	Telephone number () -
---	-------	-----------------------------------

B Is this a protective disclosure? (see instructions) Yes No If "Yes," see line 6a instructions.

C Is this the original Form 8918 for this reportable transaction? Yes No

If "Yes," go to line 1. If "No," enter the reportable transaction number previously issued for this reportable transaction or tax shelter.

Reportable Transaction Number ▶

1 Name of reportable transaction (see instructions)

2 Identify the type of reportable transaction. Check all the box(es) that apply (see instructions).

- a Listed c Contractual protection e Transaction of interest
 b Confidential d Loss f Brief asset holding period

3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ▶ _____

4 Enter the date the Material Advisor became a material advisor with respect to the reportable transaction (see instructions) ▶ _____

5 If you are a party to a designation agreement, identify the other parties (see instructions).

Name	Identifying number (if known)
------	-------------------------------

Address (Number, street, and room or suite no.)

City or town, state, and ZIP code

Contact name	Telephone number () -
--------------	-----------------------------------

6a Provide a brief description of the type of material aid, assistance, or advice you provided (see instructions).

b Describe the role of any other entity(ies) or individual(s) who you know or have reason to know provided material aid, assistance, or advice to this transaction and include each entity's and individual's complete name, identifying number (if known), and address.

7a To obtain the intended tax benefits generated by the transaction:

- Is a related entity(ies) or individual(s) needed? Yes No
 Is a foreign entity(ies) or individual(s) needed? Yes No
 Is a tax-exempt entity(ies) needed? Yes No

b If you answered "Yes" to any of the above questions, describe the role of each individual or entity. Also identify the individual's or entity's country of existence if a particular country is required to obtain the intended tax benefits.

8a To obtain the intended tax benefits generated by the transaction, is income or gain from the transaction allocated directly or indirectly to an individual(s) or entity(ies) that has a net operating loss and/or unused loss or credits? Yes No

b If "Yes," describe the role of each individual or entity in the transaction.

9 Identify the types of financial instruments used in this transaction (see instructions).

10 Estimated Tax Benefits—Identify the type of tax benefit generated by the transaction that you expect the taxpayer to claim in each year. Check all boxes that apply (see instructions).

- Deductions Exclusions from gross income Tax credits Other _____
- Capital loss Nonrecognition of gain Deferral
- Ordinary loss Adjustments to basis Absence of adjustments to basis

11 Timing of Tax Benefits—If you checked one or more boxes on line 10, check the applicable box(es) below to identify the period in which such tax benefits are claimed. Check each box that applies.

- Tax benefits generated by the transaction are required to be claimed in the first year of participation by the taxpayer.
- Tax benefits may be claimed in another year by the taxpayer.

12 Enter the Internal Revenue Code section(s) used to claim tax benefit(s) generated by the transaction. (Attach additional sheets if necessary.)

--	--	--	--	--	--	--	--	--	--

13 Describe the reportable transaction for which you provided material aid, assistance or advice, including but not limited to the following: the nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years, the years the tax benefits are expected to be claimed, the role of the entities or individuals mentioned in lines 7a or 8a (if any) and the role of the financial instruments mentioned in line 9 (if any). Explain how the Internal Revenue Code sections listed in line 12 are applied and how they allow the taxpayer to obtain the desired tax treatment. Also, include a description of any tax result protection with respect to the transaction.

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

**Please
Sign
Here**

Signature of Material Advisor	Date	Title
Print name		