

December 2010

This rectangle represents space for a 2-D barcode of approximately 2" x 2". Space will have to be made by shortening lines.

Form **8886**  
(Rev. December 2007)  
Department of the Treasury  
Internal Revenue Service

# Reportable Transaction Disclosure Statement

OMB No. 1545-1800

- ▶ Attach to your tax return.
- ▶ See separate instructions.

Attachment Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial) \_\_\_\_\_ Identifying number \_\_\_\_\_

Number, street, and room or suite no. \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

**A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 . . . . . ▶ Statement number \_\_\_\_\_ of \_\_\_\_\_

**B** Enter the form number of the tax return to which this form is attached or related . . . . . ▶ \_\_\_\_\_

Enter the year of the tax return identified above . . . . . ▶ \_\_\_\_\_

Is this Form 8886 being filed with an amended tax return?  Yes  No

**C** Check the box(es) that apply (see instructions).  Initial year filer  Protective disclosure

**1a** Name of reportable transaction \_\_\_\_\_

**1b** Initial year participated in transaction \_\_\_\_\_

**1c** Reportable transaction or tax shelter registration number (9 digits or 11 digits) \_\_\_\_\_

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

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

Move "Transaction of interest" up to "e" line

2e

**3** If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of interest . . . . . ▶ \_\_\_\_\_

**4** Enter the number of "same as or substantially similar" transactions reported on this form . . . . . ▶ \_\_\_\_\_

**5** If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions). (Attach additional sheets, if necessary.)

**a** Type of entity:

[2 x 2 format]

- Partnership
- S corporation
- Trust
- Foreign

- Partnership
- S corporation
- Trust
- Foreign

**b** Name . . . . . ▶ \_\_\_\_\_

**c** Employer identification number (EIN), if known . . . . . ▶ \_\_\_\_\_

**d** Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) . . . . . ▶ \_\_\_\_\_

**6** Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

| a Name                                      | Identifying number (if known) | Fees paid |
|---|-------------------------------|-----------|
| Number, street, and room or suite no. _____ |                               | \$ _____  |
| City or town, state, and ZIP code _____     |                               |           |

| b Name                                      | Identifying number (if known) | Fees paid |
|---|-------------------------------|-----------|
| Number, street, and room or suite no. _____ |                               | \$ _____  |
| City or town, state, and ZIP code _____     |                               |           |

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- Deductions
- Exclusions from gross income
- Absence of adjustments to basis
- Tax credits
- Capital loss
- Nonrecognition of gain
- Deferral
- Ordinary loss
- Adjustments to basis
- Other [fill-in box]

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

Identify all individuals and entities that are involved in this transaction and are foreign, related, or tax exempt.

8 Identify all tax exempt, foreign, and related entities and individuals involved in the transaction. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each related entity, explain how it is related. (Attach additional sheets, if necessary.)

a Type of entity:  Tax-exempt  Foreign  Related Identifying number

Name

Address

Description

individual or

Explain how each related individual or entity is related to you and to the other individuals and entities participating in the transaction. Attach additional sheets if necessary.

b Type of entity:  Tax-exempt  Foreign  Related Identifying number

Name

Address

Description