

Form **8886**

Reportable Transaction Disclosure Statement

OMB No. 1545-1800

(Rev. March 2011)

Department of the Treasury
Internal Revenue Service

▶ **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	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

1 a Name of reportable transaction

1 b Initial year participated in transaction

1 c Reportable transaction or tax shelter registration number (see instructions)

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

a Listed **c** Contractual protection **e** Transaction of interest
b Confidential **d** Loss

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

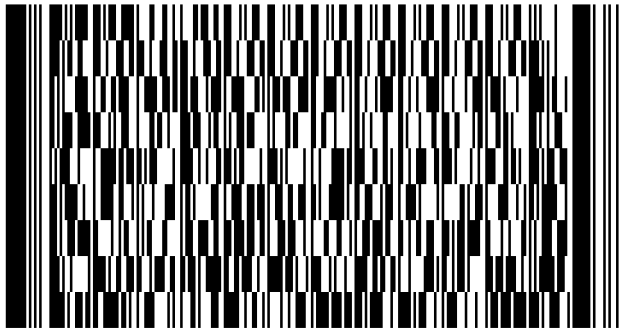
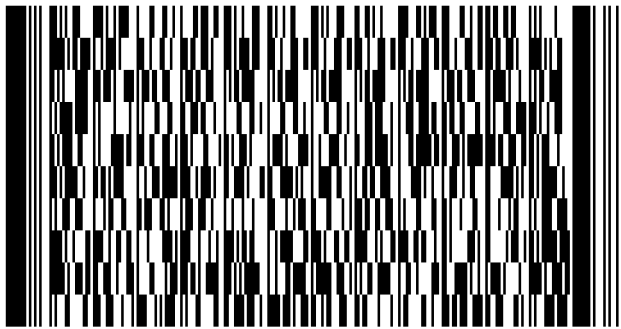
4 Enter the number of "same as or substantially similar" transactions reported on this form ▶ _____

5 If you participated in this reportable transaction indirectly through a partnership, S corporation, trust, or foreign entity, check the applicable boxes and provide the information below for the entity(s) (see instructions). (Attach additional sheets, if necessary.)

a Type of entity	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust
	<input type="checkbox"/> S corporation	<input type="checkbox"/> Foreign	<input type="checkbox"/> S corporation	<input type="checkbox"/> 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 \$	State	ZIP code
Number, street, and room or suite no.	City or town			
b Name	Identifying number (if known)	Fees paid \$	State	ZIP code
Number, street, and room or suite no.	City or town			



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 _____

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.

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, and related. 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 individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity: Tax-exempt Foreign Related

Name	Identifying number
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Address

Description

DRAFT AS OF
March 15, 2011

b Type of individual or entity: Tax-exempt Foreign Related

Name	Identifying number
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Address

Description

