

# Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement.

▶ Information about Form 8275-R and its separate instructions is at [www.irs.gov/form8275](http://www.irs.gov/form8275).

▶ Attach to your tax return.

If Form 8275-R relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity ▶ \_\_\_\_\_

Employer identification number, if any ▶ \_\_\_\_\_

Reference ID number (see instructions) ▶ \_\_\_\_\_

## Part I General Information (see instructions)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					
4					
5					
6					

## Part II Detailed Explanation (see instructions)

1 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

3 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

4 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

6 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

**Note:** A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity / / to / /
	4 Internal Revenue Service Center where the pass-through entity filed its return

