

# 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)<br>Regulation Section | (b)<br>Item or Group of Items | (c)<br>Detailed Description of Items | (d)<br>Form or Schedule | (e)<br>Line No. | (f)<br>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).

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

