Material Advisor Disclosure Statement

OMB No. 1545-0865

Department of the Treasury

See separate instructions. FOR IRS USE ONLY Internal Revenue Service 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 Title Telephone number Α Contact person name (last name, first name, middle initial) В Is this a protective disclosure? (see instructions) Yes ΠNο If "Yes," see line 6a instructions. С Is this the original Form 8918 for this reportable transaction? 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 d Loss **b** Confidential 3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ▶ Enter the date the Material Advisor became a material advisor with respect to the reportable transaction (see instructions) 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? □No No Is a foreign entity(ies) or individual(s) needed? Yes ☐ Yes Is a tax-exempt entity(ies) needed? □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? **b** If "Yes," describe the role of each individual or entity in the transaction.

Form 89	18 (Rev. 12-2011)				Page	
9	Identify the types of	of financial instruments used in this to	ransaction (see instructions).			
10		efits—Identify the type of tax benefit	t generated by the transaction t	hat you expect the taxpayer to cla	im in each year.	
	Check all boxes the	at apply (see instructions).				
	Deductions	Exclusions from gross income	Tax credits	Other		
	☐ Capital loss	☐ Nonrecognition of gain	Deferral			
	Ordinary loss	Adjustments to basis	Absence of adjustmen	ts 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 F	Revenue Code section(s) used to clai	m tax benefit(s) generated by the	he transaction. (Attach additional s	heets if necessary.)	
13	nature of the expe are expected to be mentioned in line 9	rtable transaction for which you procted tax treatment and expected taxed claimed, the role of the entities or if if any). Explain how the Internal Fitax treatment. Also, include a description	x benefits generated by the tra individuals mentioned in lines Revenue Code sections listed in	insaction for all affected years, the 7a or 8a (if any) and the role of the In line 12 are applied and how the	e years the tax benefit ne financial instrument	
Pleas		f perjury, I declare that I have examined t	his return, and to the best of my kno	owledge and belief, it is true, correct, ar	nd complete.	
Sign	Signature of	Material Advisor	 Date	 Title		
Here						
	Print name					