

# Reportable Transaction Disclosure Statement

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

▶ **Go to [www.irs.gov/Form8886](http://www.irs.gov/Form8886) for instructions and the latest information.**

Name(s) shown on return (individuals enter last name, first name, middle initial)	<b>Identifying number</b>
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Number, street, and room or suite no.	City or town	State	ZIP code
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**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

<b>1b</b> Initial year participated in transaction	<b>1c</b> Reportable transaction or tax shelter registration number. See instructions.
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**2** Identify the type of reportable transaction. Check all boxes that apply. See instructions.

<b>a</b> <input type="checkbox"/> Listed	<b>c</b> <input type="checkbox"/> Contractual protection	<b>e</b> <input type="checkbox"/> Transaction of interest
<b>b</b> <input type="checkbox"/> Confidential	<b>d</b> <input type="checkbox"/> 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 through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(ies). See instructions. (Attach additional sheets, if necessary.)

<b>a</b> 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>b</b> Name . . . . . ▶	_____			
<b>c</b> Employer identification number (EIN), if known . . . . . ▶	_____			
<b>d</b> 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.)

<b>a</b> Name	Identifying number (if known)	Fees paid	State	ZIP code
		\$		
Number, street, and room or suite no.	City or town			
<b>b</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** Enter the total dollar amount of your tax benefits identified in 7a. See instructions . . . . . \$ \_\_\_\_\_

**c** Enter the anticipated number of years the transaction provides the tax benefits stated in 7b. See instructions . . . . . \_\_\_\_\_

**d** Enter your total investment or basis in the transaction. See instructions . . . . . \$ \_\_\_\_\_

**e** 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.

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**8** Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or 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

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

Name	Identifying number
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Address

Description

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