

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.

Attach to your tax return.

Go to www.irs.gov/Form8275R for instructions and the latest information.

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

Part IV Explanations *(continued from Parts I and/or II)*

A series of horizontal dashed lines providing space for handwritten explanations.