

**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