(Rev. August 2008)

## **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. See separate instructions.

► Attach to your tax return.

OMB No. 1545-0889

Attachment Sequence No. 92A

Department of the Treasury Internal Revenue Service Name(s) shown on return Identifying number shown on return

Part I	General Ir	nformation (see	e instructions)						
Regula	(a) tion Section	(b) Item or Group of Items		Detailed D	c) Description tems		(d) Form or Schedule	(e) Line No.	(f) Amount
1									
2									
3									
4									
5									
6									
Part II	Detailed E	Explanation (se	e instructions)						
1									
2									
3									
4									
5									
6									
Part III	Information	on About Pass	s-Through En	tity. To b	e completed	by partner	s, shareho	lders,	beneficiaries,
Complete		l interest holde y if you are mak		disclosure	for a nass-th	rough item			
Note: A pa	nss-through er	ntity is a partnersh al estate mortgag	nip, S corporation	n, estate, tr	ust, regulated	_	ompany (RIC	), real e	state investment
		ZIP code of pass			fying number	of pass-throu	gh entity		
-				<b>3</b> Tax y	ear of pass-th	rough entity	4-	,	
				4 Intern		ervice Center v	to where the pa	/ ass-thro	ough entity filed

Page 2 Form 8275-R (Rev. 8-2008) Explanations (continued from Parts I and/or II)