Form **8275**

(Rev. August 2008)

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement.

See separate instructions.

OMB No. 1545-0889

Attachment Sequence No. **92**

Identifying number shown on return

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

► Attach to your tax return.

(a) Rev. Rul., Rev. Proc., etc.	(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 E	xplanation (se	e instructions)					
1							
2							
3							
4							
5							
6							
Part III Information residual inte	About Pass- rest holders.	Through Entit	ty. To be complete	ed by partners	, sharehold	ders, b	eneficiaries, or
Complete this part only	if you are mak	king adequate d	lisclosure for a pass	-through item.			
Note: A pass-through ent trust (REIT), or real				ed investment c	ompany (RIC), real e	state investment
1 Name, address, and 2	ZIP code of pass	-through entity	2 Identifying numb	er of pass-throu	ugh entity		
-			3 Tax year of pass	s-through entity	to		/
			4 Internal Revenue its return	Service Center		uss-thro	ugh entity filed

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