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.

Part I General Info	ormation (see	instructions)					
(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items		D	(c) etailed 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 inter		Through Enti	ty.	To be completed by partners	, sharehold	lers,	beneficiaries, or
Complete this part only	if you are mak	ing adequate o	discl	losure for a pass-through item.			
Note: A pass-through ent trust (REIT), or real				state, trust, regulated investment co it (REMIC).	ompany (RIC), real	estate investment
1 Name, address, and 2	ZIP code of pass-	-through entity	2	Identifying number of pass-throu	igh entity		
			3	Tax year of pass-through entity	to	/	/
			4	Internal Revenue Service Center its return		ss-thr	ough entity filed

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Part IV	Explanations (continued from Parts I and/or II)	
. a	Explanation (continued from fact and my	