

**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**

Name(s) shown on return

Identifying number shown on return

**Part I** General Information (see instructions)

| (a)<br>Regulation Section | (b)<br>Item or Group<br>of Items | (c)<br>Detailed Description<br>of Items | (d)<br>Form or<br>Schedule | (e)<br>Line<br>No. | (f)<br>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<br>/ / to / /                                  |
|  | 4 Internal Revenue Service Center where the pass-through entity filed its return |

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

[illegible]