## Form **8275**

(Rev. August 2013)

Department of the Treasury Internal Revenue Service

## **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.

▶ Information about Form 8275 and its separate instructions is at www.irs.gov/form8275. ► Attach to your tax return.

OMB No. 1545-0889

Attachment

Sequence No. 92

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Part IV Explanations (continued from Parts I and/or II)	Page 2