

**Disclosure Statement**

(Rev. August 2013)

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/form8275).**

▶ **Attach to your tax return.**

Attachment  
Sequence No. **92**

Name(s) shown on return

Identifying number shown on return

If Form 8275 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity ▶ \_\_\_\_\_

Employer identification number, if any ▶ \_\_\_\_\_

Reference ID number (see instructions) ▶ \_\_\_\_\_

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

(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 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 / / to / /
	4 Internal Revenue Service Center where the pass-through entity filed its return

