Form 8275

(Rev. May 2001)

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.

General Information (see instructions) (b) Item or Group (d) Form or (c) Detailed Description (e) (f) Line Rev. Rul., Rev. Proc., etc. Amount of Items Schedule of Items No. 1 2 3 Part II **Detailed Explanation** (see instructions) 2 3 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). 2 Identifying number of pass-through entity 1 Name, address, and ZIP code of pass-through entity 3 Tax year of pass-through entity Internal Revenue Service Center where the pass-through entity filed its return

Form 8275 (Rev. 5-2001) Page 2		
Part IV	Explanations (continued from Parts I and/or II)	

