

Note You must provide **all the information required under this Election** by **January 23, 2006** (or as otherwise stipulated in subsequent requests from the Service for additional information) to be eligible for the settlement.

Section I Taxpayer Data

I elect to participate in the settlement initiative as described in Announcement 2005-80 and as contained in Internal Revenue Bulletin 2005-46 dated November 14, 2005.

1. Taxpayer name(s) (Include name of spouse if joint return)	2. Taxpayer(s) Identification Number (EIN or SSN)
--	---

3. Address (Street, City, State, ZIP code)	4. Telephone number ()
	5. FAX number ()

6. Are you currently under examination or in Appeals <input type="checkbox"/> Yes (Please complete items 8a and 8b) <input type="checkbox"/> No (Please provide copies of all relevant tax returns with your election submission)	7. Are/were you (or your spouse) a partner in a TEFRA partnership that was a party to the arrangement(s) identified in Section II <input type="checkbox"/> Yes (Complete items 9a & 9b and Section III) <input type="checkbox"/> No
---	---

8a. Name and address (Street, City, State, ZIP Code) of IRS contact for your current examination or Appeals matter (If applicable)	9a. Name and address (Street, City, State, ZIP Code) of IRS contact for the TEFRA Partnership examination or Appeals matter (If applicable)
--	---

8b. Telephone number of IRS contact ()	9b. Telephone number of IRS TEFRA contact ()
--	--

10. Have you received a Statutory Notice of Deficiency Yes No

11. Has the TEFRA Partnership received a Notice of Final Partnership Administrative Adjustment Yes No

12. Do you have a Power of Attorney (If **Yes**, attach a copy to this election) Yes No

13. Have you filed an amended return(s) for any of the years in which you engaged in this transaction(s) (If **Yes**, attach a copy or copies to this election) Yes No

Section II Settlement Initiative Transactions Elected by Taxpayer
(For each box checked below, complete a separate Form 13750, Schedule A and attach it to your election)

- | | |
|--|--|
| <input type="checkbox"/> Notice 2002-21 (20% penalty) | <input type="checkbox"/> Notice 2003-77 (5% penalty) |
| <input type="checkbox"/> Notice 2001-16 (20% penalty) | <input type="checkbox"/> Notice 2003-24 (5% penalty) |
| <input type="checkbox"/> Notice 2003-55 (10% or 20% penalty) | <input type="checkbox"/> Revenue Ruling 2003-6 (5% penalty) |
| <input type="checkbox"/> Notice 2003-54 (10% penalty) | <input type="checkbox"/> Revenue Ruling 2002-3 & 2002-80 (5% penalty) |
| <input type="checkbox"/> Notice 2003-81 (10% penalty) | <input type="checkbox"/> Notice 2000-60 (5% penalty) |
| <input type="checkbox"/> Notice 99-59 (10% penalty) | <input type="checkbox"/> Revenue Ruling 2000-12 (5% penalty) |
| <input type="checkbox"/> Revenue Ruling 2004-98 (5% penalty) | <input type="checkbox"/> Notice 95-34 (5% penalty) |
| <input type="checkbox"/> Revenue Ruling 2004-20 & 2004-21 (5% penalty) | <input type="checkbox"/> Treasury Regulation § 1.643(a)-8 (5% penalty) |
| <input type="checkbox"/> Notice 2004-8 (5% penalty) | <input type="checkbox"/> Notice 2004-41 (5% penalty) |
| <input type="checkbox"/> Revenue Ruling 2004-4 (5% penalty) | <input type="checkbox"/> Notice 2004-7 (5% penalty) |
| | <input type="checkbox"/> Management S Corporation ESOP Transactions (5% penalty) |

Section III Ineligible Taxpayer Special Request for Inclusion

I am ineligible to participate in the Announcement 2005-80 settlement initiative because – *(Check all that apply)*

- I am a promoter as outlined in Section 2, paragraph 1 of the Announcement
- I am a person related to a promoter as outlined in Section 2, paragraph 2 of the Announcement
- I am a TEFRA partner or promoter as outlined in Section 2, paragraph 3 of the Announcement

Despite my ineligibility, I request that the Service permit settlement under this initiative for the following reason(s)

Section IV Penalties

I may qualify for a 0% penalty under IRC § 6662 for the following reasons *(Check all that apply)*

1. I filed a disclosure under Announcement 2002-2
2. I obtained a written tax opinion by an independent tax advisor *(If box is checked, please complete a separate Form 13750, Schedule B for each issue to which the opinion applies and attach it to your election).*

Taxpayer Attestation	Under penalties of perjury, I declare that I have examined these statements, accompanying schedules, and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.	
	Signature of Taxpayer	Date
	Signature of Taxpayer	Date

Instructions

- Send your completed Form 13750 and all required attachments to:
INTERNAL REVENUE SERVICE
Attn: Announcement 2005-80
MS1505
24000 Avila Road
Laguna Niguel, CA 92677
- If you are under examination *(or in Appeals)* or if any TEFRA partnership in which you are a partner is under examination *(or in Appeals)*, please send a copy of this Election to the IRS examiner *(or IRS Appeals Officer)*.
- For additional information, please refer to the IRS website at www.irs.gov. A link to Announcement 2005-80 will be displayed on the main page.

Privacy Act Statement

The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 and its regulations say that you must show your social security number, employer identification number or individual taxpayer identification number on what you file. Section 6109 also requires return preparers to provide their identifying numbers on the return. You must also fill in all parts of the tax form that apply to you. This is so we know who you are and can process your return and papers.

We ask for tax return information to carry out the U.S. tax laws. We need it to figure and collect the right amount of tax. We may give the information to the Department of Justice and to other federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this information to federal and state agencies to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, do not give us the information we ask for, or provide fraudulent information, the law says that we may have to charge you penalties and, in certain cases, subject you to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Schedule A

Details of Settlement Initiative Transactions Elected by Taxpayer
(A separate Schedule A must be submitted for each transaction checked in Section II of Form 13750)

Indicate the notice, ruling or other transaction description for the box checked in Section II to which this Schedule A applies

1. Please provide a detailed description of your particular transaction, including a description of the relevant tax benefits *(Including, but not limited to income deferrals, deductions, credits, exclusions, and basis adjustments)*

(If additional space is required, please include information on a separate attachment to this schedule)

2. Enter the applicable Tax Shelter Registration *(or Material Advisor)* number *(if registered)*

3. Transaction details

Tax Years Involved	Type of Tax <i>(income, excise, employment, etc.)</i>	Amount of Tax at Issue	Amount of Tax Benefits Claimed on Tax Return	Line Item Where Benefit Claimed	Date Tax Return Filed

(If additional space is required, please include information on a separate attachment to this schedule)

4. Transaction costs *(i.e. fees and other amounts paid to promoters, attorneys, accountants, appraisers, or others to plan and carry out the transaction)*

Tax Years Involved	Transaction Costs paid to				Amount(s) Paid
	Name	Business	Address	Relationship	

(If additional space is required, please include information on a separate attachment to this schedule)

5. Other parties to the transaction *(including but not limited to the names of employees who are affected by an employer's transactions)*

Party Name	EIN/SSN	Address	Daytime Phone Number

(If additional space is required, please include information on a separate attachment to this schedule)

6. Are your tax matters with respect to this elected transaction currently in litigation Yes No

7. Has the Service informed you it has designated *(or is considering designation of)* your transaction for litigation Yes No

8. Are you currently a party to any bankruptcy proceeding Yes No

Schedule B**Details of Tax Advice**

(A separate Schedule B must be submitted for each transaction checked in Section II of Form 13750, where a written tax opinion for that transaction was obtained, as indicated in Section IV, Item 2 of Form 13750)

Indicate the notice, ruling or other transaction description for the box checked in Section II to which this Schedule B applies

Tax Opinion Matters

1. Did you receive a written tax opinion. If **Yes**, include a copy with your election
(*Note: If you received a written opinion, failure to include a copy will disqualify you from consideration for relief under this section*) Yes No
2. Did you receive the written tax opinion before filing the affected tax return(s) Yes No
3. Did you implement the transaction as described in the opinion. If **No**, complete item 4 Yes No
4. Describe how you implemented the transaction differently from the description in the opinion received
5. Was an independent written appraisal obtained to support the written tax opinion
(*If Yes, include a copy with your election*) Yes No

Taxpayer – Tax Advisor Relationship Matters

6. Was a tax advisor recommended by a promoter of the transaction Yes No
7. Who recommended the tax advisor
8. Did you have a retainer or other agreement with the tax advisor setting forth the terms of engagement. (*If Yes, include a copy with your election.*) Yes No
9. Who paid the advisor's fees I did Another individual (*Please provide individuals name*)
10. How much were the advisor's fees (*by year*)
11. Were the advisor's fees contingent upon the intended tax benefits
(*If No, please describe the fee arrangement in item 13*) Yes No
12. To your knowledge, did the advisor issue similar tax opinions regarding the transaction to other taxpayers Don't know Yes No
13. Additional information

Paperwork Reduction Act Notice: We ask for the information on this form to carry out the internal revenue laws of the United States. We need it to insure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

You are required to give us the information if you are applying for a reward.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 300 minutes. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov (*please type "Forms Comment" on the subject line*) or write to the Internal Revenue Service, Tax Forms Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.