## Form **8918**

Department of the Treasury Internal Revenue Service

## **Material Advisor Disclosure Statement**

OMB No. 1545-0865

► See separate instructions.

FOR IRS USE ONLY

Note: The reportable transaction number will be sent to the materia	al advisor's address be	low.					
Material Advisor's Name (see instructions)		Identifying number	Telephone number				
			( ) –				
Number, street, and room or suite no.							
City or town, state, and ZIP code							
A Contact person name (last name, first name, middle initial)	Title		Telephone number				
B Is this a protective disclosure? (see instructions)	lf "Yes," see line 6a	instructions	( ) –				
	Yes No						
If "Yes," go to line 1. If "No," enter the reportable transaction numb Reportable Transaction Number ▶		or this reportable transa	action or tax shelter.				
1 Name of reportable transaction (see instructions)							
2 Identify the type of reportable transaction. Check all the box(es)	that apply (see instru	ctions).					
a ☐ Listed c ☐ Contractual protection e ☐ Transactual	tion of interest						
b ☐ Confidential d ☐ Loss f ☐ Brief ass	set holding period						
3 If you checked box 2a or 2e, enter the published guidance num	ber for the listed trans	saction or transaction o	f interest				
4 Enter the date the Material Advisor became a material advisor v			e instructions)				
_5 If you are a party to a designation agreement, identify the other Name	parties (see instruction		number (if known)				
Address (Number, street, and room or suite no.)		,					
City or town, state, and ZIP code							
Contact name			Telephone number				
6a Provide a brief description of the type of material aid, assistance	o or advice you provi	ded (see instructions)					
oa Provide a brief description of the type of material aid, assistant	e, or advice you provi	ded (see instructions).					
<b>b</b> Describe the role of any other entity(ies) or individual(s) who you this transaction and include each entity's and individual's comp							
<b>7a</b> To obtain the intended tax benefits generated by the transaction Is a related entity(ies) or individual(s) needed? Yes	n: □ No						
Is a foreign entity(ies) or individual(s) needed?	□ No						
Is a tax-exempt entity(ies) needed?	☐ No						
<b>b</b> If you answered "Yes" to any of the above questions, describe entity's country of existence if a particular country is required to			ntify the individual's or				
8a To obtain the intended tax benefits generated by the transaction individual(s) or entity(ies) that has a net operating loss and/or un		om the transaction allo					
<b>b</b> If "Yes," describe the role of each individual or entity in the tran	nsaction.						

Form 8	8918 (F	rev.	10-20	07)																			1	age Z
9	Identi	fy th	ie tyj	oes of	financ	ial inst	rumen	ts use	ed in t	this tr	ransac	tion (s	see ins	struction	ons).									
							the typ			enefit	gener	rated I	by the	trans	action	n that	you e	expec	t the t	axpa	yer to c	laim in	each y	ear.
	c	apita	ction al los ary lo	SS		Vonrec	ons fro ognitio nents t	on of	gain	ncome		Def	cred erral sence	its of adj	ustm	ents t	o bas	is	Othe	r				
							necked neck ea					n line	10, cł	neck th	пе ар	plicat	ole bo	x(es)	below	to id	lentify th	ne peri	od in w	hich
							e trans in and						aimed	in the	first	year	of par	ticipa	tion b	y the	taxpaye	∋r.		
12	Enter	the	Inter	nal Re	venue	Code	section	n(s) u	sed to	o claii	m tax	benef	it(s) g	enerat	ed by	the t	ransa	ction.	(Attac	ch ad	ditional	sheets	if nece	essary.)
	the na benef instru	ature iits a men	of the extended to the extende	he exp kpecte ention	ected d to be ed in l	tax tre e claim ine 9 (i	eatmer ned, th if any).	nt and le role . Expla	d expe e of th ain ho	ected ne ent ow the	tax be ities o e Inter	enefits r indiv nal Re	gene duals evenue	rated ment Code	by th ioned sect	e trar I in lir tions	sactiones 7a listed	on for or 8a in line	all aff a (if ar e 12 a	ected ny) an re ap	limited d years, nd the ro plied an spect to	the ye ble of t and how	ars the he finar they a	tax ncial llow
		Und	er pe	nalties	of perju	ıry, I de	clare th	nat I ha	ave exa	amine	d this r	eturn,	and to	the be	st of r	my kno	wledg	e and	belief,	it is tr	ue, corre	ect, and	complet	e.
Plea Sign Here			Signa	ature of	Materi	al Advis	sor						Da	te				Title						
			 Print	name																				