This document is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

Form **8275** 

(Rev. October 2024)

Department of the Treasury Internal Revenue Service

## **Disclosure Statement**

Don't use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement.

Attach to your tax return.

Go to www.irs.gov/Form8275 for instructions and the latest information.

OMB No. 1545-0889

Attachment

Sequence No. 92

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If Form 8275 relates to an Name of foreign entity	information return for a for	reign ent	tity (for example, Form 5471), enter:			
Employer identification nui						
Reference ID number (see						
Part I General Info	ormation (see instructio	ns)				
(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
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Part II Detailed Ex	planation (see instruction	ons)				
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residual inter	rest holders.		To be completed by partners, shareh	loiders, r	penetici	aries, or
Complete this part only it	t you are making adequa	te discl	osure for a pass-through item.			
			estate, trust, regulated investment compa	any (RIC),	real esta	ate investment
<u> </u>	estate mortgage investmer			ontit:		
i iname, address, and a	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 whits return	nere the p	ass-thro	ough entity filed

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