

Application for Registration of a Tax Shelter

OMB No. 1545-0865

For IRS use only ☐

▶ See separate instructions.

If this is an amended form, enter the tax shelter registration number previously issued to the tax shelter. See **Amended Forms 8264** on page 2 of the instructions ▶

Part I Identifying Information **Note:** The tax shelter registration number will be sent to the organizer's address below.

Tax shelter name			Tax shelter organizer's name			If you are not the principal organizer, check this box ☐		
Number, street, and room or suite no.			Number, street, and room or suite no.					
City or town	State	ZIP code	City or town	State	ZIP code			
Identifying number	Telephone number ()		Identifying number	Telephone number ()				

Part II Tax Shelter Information

1a Type of business organization: ☐ Partnership (including a limited partnership) ☐ Trust ☐ S corporation ☐ Schedule C or F activity (Form 1040) ☐ Other (specify) ▶			b Is this offering subject to the aggregation rules in the regulations? ☐ Yes ☐ No		
2a Principal business activity code. See page 7 of the instructions.			b Secondary business activity code. If not applicable, enter N/A.		
3a Type of principal asset acquired (or to be acquired)			b Was acquisition from a related party? ☐ Yes ☐ No		
c(1) Cost (actual or projected) to tax shelter \$		c(2) Cost to related party \$		d Is the asset located in a foreign country? ☐ Yes ☐ No Country ▶	
e Means of acquisition: ☐ Purchase ☐ Construction ☐ Lease ☐ Other (specify) ▶			f(1) Date acquired		f(2) Date placed in service
4 Accounting method: ☐ Cash ☐ Accrual ☐ Hybrid ☐ Other (specify) ▶					
5a Is the tax shelter offering required to be registered with Federal or state agencies? ☐ Yes ☐ No			b Is the tax shelter offering exempt from Federal or state agency registration but filing of notice is required? ☐ Yes ☐ No		
c If you checked "Yes" in either item 5a or 5b, check the appropriate boxes in item c(1) and/or enter the names of the states in item c(2).					
c(1) Federal: ☐ SEC ☐ HUD ☐ CFTC ☐ Other			c(2) States		
6 Tax shelter registration number of other registered tax shelters. See page 4 of the instructions.					

Note: Complete items 7a through 9e for a minimum investment unit. See instructions for item 7a beginning on page 4.

7a Method of financing. Check applicable box and enter dollar amount.		b Length of financing	c Is any financing collateralized by letters of credit? ☐ Yes ☐ No	
☐ (1) Cash	\$		d Source of financing ☐ Unrelated party % ☐ Related party %	
☐ (2) Property contributions	\$			
☐ (3) Recourse debt	\$			
☐ (4) Nonrecourse debt	\$			
☐ (5) Other (specify)	\$		e Foreign-connected financing. If none, check this box ☐ ; otherwise, enter: \$ Country ▶	
(6) Total. Add items 7a(1)-(5)	\$			
8a Gross deductions \$	b Deduction codes		c Total credits \$	d Credit codes
9 Tax shelter ratio. Complete the worksheet on the back of this form.				
a Year 1	b Year 2	c Year 3	d Year 4	e Year 5
10 Aggregate amount from sale of investment units ▶ \$				
11a Maximum number of investors		b Maximum number of investment units		12 Date investment unit was first offered for sale

Please Sign Here

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than tax shelter organizer) is based on all information of which preparer has any knowledge.

Signature of tax shelter organizer	Date	Title
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Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's social security number
Firm's name (or yours if self-employed), address and ZIP code	EIN ▶	Telephone number ▶ ()	

Part I Tax Benefits		(a) Year 1	(b) Year 2	(c) Year 3	(d) Year 4	(e) Year 5
1	Current year's gross deductions					
			line 3, col. (a)	line 3, col. (b)	line 3, col. (c)	line 3, col. (d)
2	Prior years' gross deductions					
3	Cumulative gross deductions. Add lines 1 and 2 . .					
4	Current year's credits.					
			line 6a, col. (a)	line 6a, col. (b)	line 6a, col. (c)	line 6a, col. (d)
5	Prior years' credits.					
6a	Cumulative credits. Add lines 4 and 5					
b	Statutory factor.	3.5	3.5	3.5	3.5	3.5
c	Multiply line 6a by line 6b					
7	Cumulative tax benefits. Add lines 3 and 6c					
Part II Investment Base						
8	Cash contributed					
9	Adjusted basis of property contributed					
10	Tentative investment base. Add lines 8 and 9					
11	Reductions to investment base.					
12	Current year's investment base. Subtract line 11 from line 10					
			line 14, col. (a)	line 14, col. (b)	line 14, col. (c)	line 14, col. (d)
13	Prior years' investment base					
14	Cumulative investment base. Add lines 12 and 13. .					
15	Tax shelter ratio. Divide line 7 by line 14. Enter in the appropriate space on line 9 on the front of this form					

Explanation of Items

