

Form 8275-R (Rev. April 1995) Department of the Treasury Internal Revenue Service	Regulation Disclosure Statement Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement. See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0889 Attachment Sequence No. 92A
Name(s) shown on return		Identifying number shown on return

Part I General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					

Part II Detailed Explanation (See instructions.)

1
2
3

Part III 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, real estate investment trust, or real estate mortgage investment conduit (REMIC).

1 Name, address, and 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 where the pass-through entity filed its return

Part IV	Explanations (continued from Parts I and/or II)
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This image shows a full page of a handwriting practice worksheet. It consists of approximately 20 horizontal rows. Each row is defined by two parallel dashed lines, creating a series of uniform gaps for letter height. The lines are evenly spaced across the entire page, providing a guide for consistent letter formation. There is no text or other markings on the page.