

Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

Form 8275-R

(Rev. November 2024)

Department of the Treasury Internal Revenue Service Name(s) shown on return

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.

Attach to your tax return.

Go to www.irs.gov/Form8275R for instructions and the latest information.

OMB No. 1545-0889

Attachment

Identifying number shown on return

Sequence No. 92A

If Form 8275-R relates to an information return for a foreign entity (for example, Form 5471), enter: Name of foreign entity: Employer identification number, if any: Reference ID number (see instructions): Part I **General Information** (see instructions) (c) (b) (a) Item or Group of Items **Detailed Description** Form or Line **Regulation Section** Amount of Items Schedule No. 1 2 3 5 6 Part II **Detailed Explanation** (see instructions) 2 5 Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, Part III 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 (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC). Name, address, and ZIP code of pass-through entity Identifying number of pass-through entity 3 Tax year of pass-through entity to Internal Revenue Service Center where the pass-through entity filed its return

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