Form **8918**

Material Advisor Disclosure Statement

OMB No. 1545-0865

► See separate instructions.

(Rev. December 2011)

Department of the Treasury
Internal Revenue Service

FOR IRS USE ONLY

Note. The reportable tr	ansaction number will be sent to the material	advisor's address belo	OW.	
Material Advisor's Name (s			Identifying number	Telephone number
Number, street, and room	or suite no.			
City or town, state, and ZII	P code			
A Contact person nar	me (last name, first name, middle initial)	Title		Telephone number
B Is this a protective	disclosure? (see instructions) Yes	No If "Yes," see lin	e 6a instructions.	
· ·	al Form 8918 for this reportable transaction? "No," enter the reportable transaction numbe	Yes No er previously issued for	this reportable transac	tion or tax shelter.
1 Name of reportal	ble transaction (see instructions)			
a Listedb Confidential3 If you checked b	of reportable transaction. Check all the box(e c Contractual protection e Transa d Loss ox 2a or 2e, enter the published guidance nur e Material Advisor became a material advisor v	nction of interest	saction or transaction o	
	v to a designation agreement, identify the other		· ·	instructions) -
Name		· · · · · · · · · · · · · · · · · · ·	Identifying num	nber (if known)
Address (Number, street, a	and room or suite no.)			
City or town, state, and ZII	P code			
Contact name				Telephone number
6a Provide a brief d	escription of the type of material aid, assistar	nce, or advice you prov	vided (see instructions).	
	e of any other entity(ies) or individual(s) who yand include each entity's and individual's com			
Is a related entity Is a foreign entity Is a tax-exempt e b If you answered '	ended tax benefits generated by the transaction of individual(s) needed? Yes (ies) or individual(s) needed? Yes entity(ies) needed? Yes Yes to any of the above questions, describe particular country is required to obtain the interpretation.	□ No □ No □ No □ No e the role of each indivi	dual or entity. Also ider	ntify the individual's or entity's country
	ended tax benefits generated by the transaction tity(ies) that has a net operating loss and/or u			ocated directly or indirectly to an
b If "Yes," describe	the role of each individual or entity in the tra	nsaction.		

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9	Identify the types of	of financial instruments used in this to	ransaction (see instructions).				
10		efits—Identify the type of tax benefit	t generated by the transaction	that you expect the taxpayer to cla	im in each year.		
	Check all boxes that	at apply (see instructions).					
	Deductions	Exclusions from gross income	e Tax credits	Other			
	Capital loss	☐ Nonrecognition of gain	Deferral				
	Ordinary loss	Adjustments to basis	Absence of adjustmen	nts to basis			
11	Timing of Tax Benefits—If you checked one or more boxes on line 10, check the applicable box(es) below to identify the period in which sucl tax benefits are claimed. Check each box that applies.						
		nerated by the transaction are requir by be claimed in another year by the		ar of participation by the taxpayer.			
12	Enter the Internal F	Revenue Code section(s) used to clai	m tax benefit(s) generated by t	the transaction. (Attach additional s	heets if necessary.)		
13	nature of the experare expected to be mentioned in line 9	table transaction for which you procted tax treatment and expected ta e claimed, the role of the entities or (if any). Explain how the Internal F tax treatment. Also, include a descri	x benefits generated by the tra individuals mentioned in lines Revenue Code sections listed i	ansaction for all affected years, the 7a or 8a (if any) and the role of th in line 12 are applied and how the	e years the tax benefit ne financial instrument		
	Under penalties o	f perjury, I declare that I have examined the	his return, and to the best of my kn	owledge and belief, it is true, correct, ar	nd complete.		
Pleas	e		ı	1			
Sign							
Here	Signature of	Material Advisor	Date	Title			
	Print name						