

Material Advisor Disclosure Statement

▶ See separate instructions.

FOR IRS USE ONLY

Note: The reportable transaction number will be sent to the material advisor's address below.

Material Advisor's Name (see instructions)	Identifying number	Telephone number () -
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Number, street, and room or suite no.

City or town, state, and ZIP code

A Contact person name (last name, first name, middle initial)	Title	Telephone number () -
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B Is this a protective disclosure? (see instructions) Yes No If "Yes," see line 6a instructions.

C Is this the original Form 8918 for this reportable transaction? Yes No

If "Yes," go to line 1. If "No," enter the reportable transaction number previously issued for this reportable transaction or tax shelter.

Reportable Transaction Number ▶

1 Name of reportable transaction (see instructions)

2 Identify the type of reportable transaction. Check all the box(es) that apply (see instructions).

- a Listed c Contractual protection e Transaction of interest
 b Confidential d Loss f Brief asset holding period

3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ▶ _____

4 Enter the date the Material Advisor became a material advisor with respect to the reportable transaction (see instructions) ▶ _____

5 If you are a party to a designation agreement, identify the other parties (see instructions).

Name	Identifying number (if known)
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Address (Number, street, and room or suite no.)

City or town, state, and ZIP code

Contact name	Telephone number () -
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6a Provide a brief description of the type of material aid, assistance, or advice you provided (see instructions).

b Describe the role of any other entity(ies) or individual(s) who you know or have reason to know provided material aid, assistance, or advice to this transaction and include each entity's and individual's complete name, identifying number (if known), and address.

7a To obtain the intended tax benefits generated by the transaction:

- Is a related entity(ies) or individual(s) needed? Yes No
 Is a foreign entity(ies) or individual(s) needed? Yes No
 Is a tax-exempt entity(ies) needed? Yes No

b If you answered "Yes" to any of the above questions, describe the role of each individual or entity. Also identify the individual's or entity's country of existence if a particular country is required to obtain the intended tax benefits.

8a To obtain the intended tax benefits generated by the transaction, is income or gain from the transaction allocated directly or indirectly to an individual(s) or entity(ies) that has a net operating loss and/or unused loss or credits? Yes No

b If "Yes," describe the role of each individual or entity in the transaction.

