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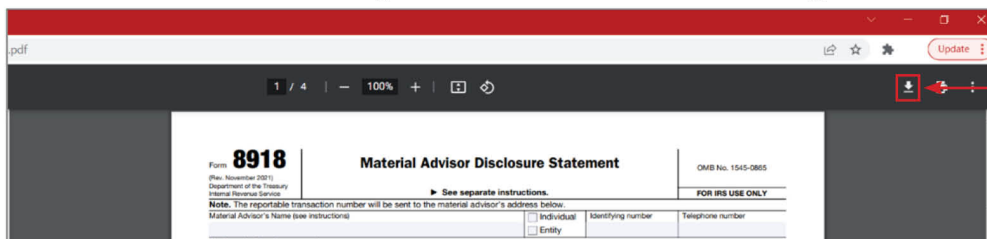


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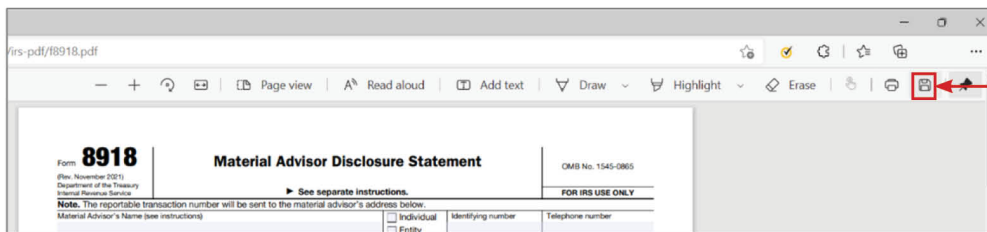
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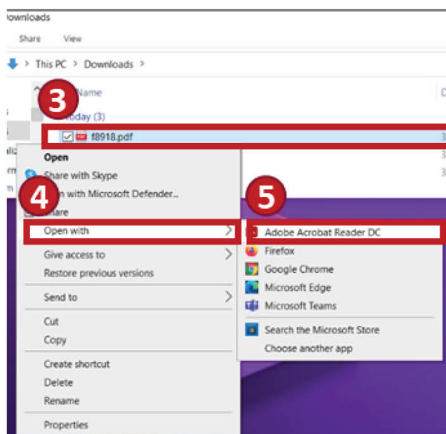
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Hide Warning

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.

9 Identify the types of financial instruments used in this transaction (see instructions).

10 Estimated Tax Benefits—Identify the type of tax benefit generated by the transaction that you expect the taxpayer to claim in each year. Check all boxes that apply (see instructions).

- | | | |
|---|---|--|
| <input type="checkbox"/> Deductions | <input type="checkbox"/> Capital loss | <input type="checkbox"/> Ordinary loss |
| <input type="checkbox"/> Exclusions from gross income | <input type="checkbox"/> Nonrecognition of gain | <input type="checkbox"/> Adjustments to basis |
| <input type="checkbox"/> Tax credits | <input type="checkbox"/> Deferral | <input type="checkbox"/> Absence of adjustments to basis |
| <input type="checkbox"/> Other | | |

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 such tax benefits are claimed. Check each box that applies.

- ☐ Tax benefits generated by the transaction are required to be claimed in the first year of participation by the taxpayer.
- ☐ Tax benefits may be claimed in another year by the taxpayer.

12 Enter the Internal Revenue Code section(s) used to claim tax benefit(s) generated by the transaction. (Attach additional sheets if necessary.)

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- 13** Describe the reportable transaction for which you provided material aid, assistance or advice, including but not limited to the following: the nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years, the years the tax benefits are expected to be claimed, the role of the entities or individuals mentioned in lines 7a or 8a (if any) and the role of the financial instruments mentioned in line 9 (if any). Explain how the Internal Revenue Code sections listed in line 12 are applied and how they allow the taxpayer to obtain the desired tax treatment. Also, include a description of any tax result protection with respect to the transaction.

**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete.



Signature of Material Advisor

Date

Title



Print name

