

ATTENTION:

For disclosures required to be filed after October 31, 2007, material advisors must use Form 8918, Material Advisor Disclosure Statement, unless instructed otherwise by the IRS. See [Notice 2007-85](#).

[Form 8918](#), *Material Advisor Disclosure Statement*, and [Instruction 8918](#), *Instructions for Form 8918*, are now available for download.

Application for Registration of a Tax Shelter

▶ See separate instructions.

For IRS use only

If this is an amended form, enter the tax shelter registration number previously issued to the tax shelter. See **Amended Forms 8264** on page 4 of the instructions ▶

Part I General Information Note: The tax shelter registration number will be sent to the organizer's address below.

Tax shelter name			Tax shelter organizer's name			If you are not a principal organizer, check this box <input type="checkbox"/>		
Number, street, and room or suite no.			Number, street, and room or suite no.					
City or town	State	ZIP code	City or town	State	ZIP code			
Identifying number	Telephone number ()		Identifying number	Telephone number ()				

1a Type of business organization: <input type="checkbox"/> Partnership (including a limited partnership) <input type="checkbox"/> Trust <input type="checkbox"/> S corporation <input type="checkbox"/> Schedule C or F activity (Form 1040) <input type="checkbox"/> Other (specify) ▶			b Is this offering subject to the aggregation rules in the regulations? <input type="checkbox"/> Yes <input type="checkbox"/> No		
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2a Principal business activity code. See page 5 of the instructions.			b Secondary business activity code. If not applicable, enter N/A.		
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3a Type of principal asset acquired (or to be acquired)			b Was acquisition from a related party? <input type="checkbox"/> Yes <input type="checkbox"/> No		
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c(1) Cost (actual or projected) to tax shelter \$		c(2) Cost to related party \$		d Is the asset located in a foreign country? <input type="checkbox"/> Yes <input type="checkbox"/> No Country ▶	
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e Means of acquisition: <input type="checkbox"/> Purchase <input type="checkbox"/> Construction <input type="checkbox"/> Lease <input type="checkbox"/> Other (specify) ▶			f(1) Date acquired		f(2) Date placed in service	
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4 Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid <input type="checkbox"/> Other (specify) ▶					
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5a Is the tax shelter offering required to be registered with Federal or state agencies? <input type="checkbox"/> Yes <input type="checkbox"/> No			b Is the tax shelter offering exempt from Federal or state agency registration but filing of notice is required? <input type="checkbox"/> Yes <input type="checkbox"/> No		
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c If you checked "Yes" in either item 5a or 5b, check the appropriate boxes in item c(1) and/or enter the names of the states in item c(2).					
c(1) Federal: <input type="checkbox"/> SEC <input type="checkbox"/> HUD <input type="checkbox"/> CFTC <input type="checkbox"/> Other			c(2) States		

6 Tax shelter registration number of other registered tax shelters. See page 6 of the instructions.

7 Date an interest in the tax shelter was first offered for sale

8 Describe the tax shelter, including its structure and the specific tax benefits intended. For confidential corporate tax shelters, attach any written material presented to potential participants (see instructions on page 6).

Part II Tax Shelter Information Under Section 6111(c)

Note: Complete items 9a through 11e for a minimum investment unit. See instructions for item 9a on page 6.

9a Method of financing. Check applicable box and enter dollar amount.		b Length of financing		c Is any financing collateralized by letters of credit? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (1) Cash	\$			d Source of financing <input type="checkbox"/> Unrelated party% <input type="checkbox"/> Related party%	
<input type="checkbox"/> (2) Property contributions	\$				
<input type="checkbox"/> (3) Recourse debt	\$				
<input type="checkbox"/> (4) Nonrecourse debt	\$				
<input type="checkbox"/> (5) Other (specify)	\$				
(6) Total. Add items 9a(1)-(5)		\$		e Foreign-connected financing. If none, check this box <input type="checkbox"/> ; otherwise, enter:	
		\$	Country ▶		

10a Gross deductions \$		b Deduction codes		c Total credits \$		d Credit codes	
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11 Tax shelter ratio. Complete Part III on page 2.

a Year 1	b Year 2	c Year 3	d Year 4	e Year 5
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12 Aggregate amount from sale of interests in the tax shelter ▶ \$

13a Maximum number of investors		b Maximum number of investment units	
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Part III Tax Shelter Ratio Computation

Tax Benefits		(a) Year 1	(b) Year 2	(c) Year 3	(d) Year 4	(e) Year 5
14	Current year's gross deductions		line 16, col. (a)	line 16, col. (b)	line 16, col. (c)	line 16, col. (d)
15	Prior years' gross deductions					
16	Cumulative gross deductions. Add lines 14 and 15					
17	Current year's credits		line 19a, col. (a)	line 19a, col. (b)	line 19a, col. (c)	line 19a, col. (d)
18	Prior years' credits					
19a	Cumulative credits. Add lines 17 and 18					
b	Statutory factor	3.5	3.5	3.5	3.5	3.5
c	Multiply line 19a by line 19b					
20	Cumulative tax benefits. Add lines 16 and 19c					
Investment Base						
21	Cash contributed					
22	Adjusted basis of property contributed					
23	Tentative investment base. Add lines 21 and 22					
24	Reductions to investment base					
25	Current year's investment base. Subtract line 24 from line 23		line 27, col. (a)	line 27, col. (b)	line 27, col. (c)	line 27, col. (d)
26	Prior years' investment base					
27	Cumulative investment base. Add lines 25 and 26					
28	Tax shelter ratio. Divide line 20 by line 27. Enter in the appropriate space on line 11 on the front of this form					

Part IV Confidential Corporate Tax Shelter Information

29 Aggregate organizer(s) fees
\$ _____

30a Is the transaction the same as or substantially similar to a "listed transaction"? (see instructions) Yes No

b If "Yes," identify the listed transaction _____

Part V Explanation of Items

Sign Here	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than tax shelter organizer) is based on all information of which preparer has any knowledge.			
	Signature of tax shelter organizer _____ Print Name _____	Date _____	Title _____	
Paid Preparer's Use Only	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code _____	EIN _____	Phone no. _____	