

Application for Registration of a Tax Shelter

Department of the Treasury
Internal Revenue Service

▶ 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 2 of the instructions ▶

Part I Identifying 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 the 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 ()	

Part II Tax Shelter Information					
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		
2a Principal business activity code. See page 3 of the instructions.			b Secondary business activity code. If not applicable, enter N/A.		
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		
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 ▶	
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
4 Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid <input type="checkbox"/> Other (specify) ▶					
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		
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 3 of the instructions.					

Note: Complete items 7a through 9e for a minimum investment unit. See instructions for item 7a beginning on page 3.

7a 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 7a(1)-(5)		\$		e Foreign-connected financing. If none, check this box <input type="checkbox"/> ; otherwise, enter: \$ Country ▶	
8a Gross deductions \$		b Deduction codes		c Total credits \$	
8d Credit codes		9 Tax shelter ratio. Complete the worksheet on the back of this form.			
a Year 1	b Year 2	c Year 3	d Year 4	e Year 5	
10 Aggregate amount from sale of investment units ▶ \$					
11a Maximum number of investors		b Maximum number of investment units		12 Date investment unit was first offered for sale	

Please 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		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	:
	Telephone number ▶ ()				

