ATTACHMENT A

Redacted IDR issued June 21, 2010

Form 4564	Department of the Treasury	y - Internal Revenue Service	Request Number
(Rev. September 2006)	Information Do	PD-RA-1	
To: (Name of Taxpayer and	Company Division or Branch)	Subject Books & Records	
		SAIN number	Submitted to:
		Dates of Previous Re	quests
Please return Part 2 v	vith listed documents to t	he	na minina na n

Description of documents requested:

- Please provide copies of all original and amended income tax returns filed for the years under examination and for the year 2006 as well as copy of the 2009 return if filed or when filed.
- 2. Reconciliation of all originally filed returns to the amended returns for tax year 2007 and 2008 and explanation for each adjusted item.
- 3. For the year(s) under examination, please indicate the sources of your income, including who paid it and how it was paid.
- 4. For the year(s) under examination, please indicate all assets, whether tangible or intangible, owned directly or indirectly by you, inside and outside the United States.
- 5. For the year(s) under examination, please indicate all liabilities owed directly or indirectly by you or any entity you controlled, inside and outside the United States.
- 6. For the year(s) under examination, please provide the full legal name, federal tax identification number, the classification for U.S. tax purposes (e.g., C corporation, partnership, S corporation, disregarded entity, or trust), your position title (if any), and a description of your responsibilities for or relationship with any U.S. or foreign entity:

Information (due by	8/23/2010	At next appoir	ntment 🗆	Mail in 🗹
From:	Name and Title of Internal Revenue	Em	oloyee ID number	Oate	6/21/2010
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Catalog Number 23145K (Rev. 9-2006) - Southern

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- a. The capital of which you owned at least 20 percent, directly or indirectly, including hybrid instruments convertible to 20 percent or greater capital ownership;
- b. Of which you had a 20 percent or greater interest in profits and losses;
- c. Of which you were a trustee or acted in a fiduciary capacity;
- d. Of which you were a beneficiary;
- e. Of which you were a grantor;
- f. For which you had a nominee acting in your capacity or on your behalf;
- g. Of which you were on the Board of Directors;
- h. Of which you were an officer:
- Of which you had signatory authority or control over funds and accounts controlled by the entity;
- j. Of which you were a surety for or guaranteed debt or other liabilities.
- 7. For the year(s) under examination, please provide complete copies of your financial statements and the method of accounting used to compile them, net worth computations, or other financial data probative of your assets, liabilities, net worth, income and losses, and cash flows from all sources within and without the United States, including all underlying documents and any applicable exhibits and/or footnotes associated therewith, and if not apparent, please identify the preparer of such documents.
- 8. For the year(s) under examination, please provide a complete copy of any audited financial statements, including any applicable exhibits and/or footnotes, for any entity listed above in request number 6.
- 9. For the year(s) under examination, please provide complete copies of the tax preparation workpapers, including but not limited to, adjusting trial balances, tax mappings, and closing adjustments used to prepare your tax return.
- 10. For the year(s) under examination, please identify any asset transferred and/or sold utilizing estate planning to reduce potential estate tax obligations, including but not limited to the use of Family Limited Partnerships, Living Trust Agreements, Grantor Retained Annuity Trusts (GRATs), Private Foundations (PFs), Community Foundations (CFs), Donor Advised Funds (DAFs), Qualified Personal Residence Trusts (QPRTs),

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Charitable Remainder Trusts (CRATs), and/or Intentionally Defective Grantor Trusts (IDGTs).

- 11. For the year(s) under examination, please identify all assets transferred and/or sold to a charitable organization or foundation and provide the full legal name, federal tax identification number, and your role and/or position (if any) with such organization or foundation.
- 12. For the year(s) under examination, please identify all assets transferred and/or sold to your children or other relatives.
- 13. For the year(s) under examination, please provide a copy of the annual brokerage account statement for each brokerage account you held during such year(s).
- 14. For each of the following investments you held either directly or indirectly during the year(s) under examination, please provide a description of the investment, the name of the financial institution and account where the investment was held, and a copy of any documents you received in connection with such investment:
 - a. Financial derivatives:
 - Notional principal contracts, swaps, swaptions (to the extent not already provided in response to item 10.a);
 - Prepaid forward contracts (to the extent not already provided in response to item 10.a);
 - d. Hedge funds;
 - e. Private equity funds;
 - f. Foreign partnerships, foreign limited liability companies, foreign corporations, or other foreign entities;
 - g. Real Estate Investment Trusts (REITs);
 - h. Real Estate Mortgage Investment Conduits (REMICs);
 - i. Financial Asset Securitization Investment Trusts (FASITs);
 - j. Other collateralized debt obligations (CDOs, including any pay-through bonds);
 - k. Foreign distressed assets or foreign non-performing loans;

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- I. U.S. distressed assets or U.S. non-performing loans;
- m. Securities for which you reported a loss for worthlessness on your tax return;
- n. Debt for which you reported a loss on your tax return;
- o. Gains or losses from foreign currency;
- p. IRC § 1256 contracts; and
- q. Debt instruments with original issue discount.
- 15. With respect to any hedge fund or private equity fund investments identified in request 14, above:
- a. Please provide any Schedules K-1 you received from such investment for the tax year(s) under examination;
- b. If you were a general partner, managing member, or Tax Matters Partner in any hedge fund or private equity fund entities, please so indicate and provide the name and federal tax identification number of such entities;
- c. If you were a party to any deferred compensation arrangement with a hedge fund or private equity fund entity, please so indicate and provide a copy of the deferred compensation agreement;
- d. Please provide the full legal name and federal tax identification number of any foreign hedge fund in which you owned an interest directly, indirectly, or through a nominee.
- 16. For the year(s) under examination, please describe any securities lending agreements you entered, exited, or were engaged in and provide a copy of the lending agreement(s).
- 17. For the year(s) under examination, please indicate whether you had an interest in or signature authority over a financial account in a foreign country with assets in excess of \$10,000. If "yes," please provide a description of the nature of the account, the location of the account (company, country, and other identifying information), the account number, the nature of your authority over the account, the beginning and ending balances, and copies of all F-BAR (U.S. Treas. Form 90.22.1) forms filed for the year(s) under examination.

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- 18. For the year(s) under examination, please provide copies of all information filed, if applicable, for any disclosures to the IRS regarding offshore or cross-border transactions and/or accounts. If no disclosures were required for such transactions or accounts, please provide an affirmative statement to that effect and indicate the reason that no disclosure was required.
- 19. Please describe any offshore or cross-border financial transaction that you treated differently for tax purposes in the U.S. than you treated in a foreign taxing jurisdiction.
- 20. Please detail any fees you paid during the year(s) under examination with regard to tax or estate planning, including, but not limited to, the amount of the fee paid, the provider that received the fee, a description of the planning that was done in return for the fee, whether a confidentiality agreement was signed, and copies of any marketing materials received with regard to the planning.
- 21. Please provide copies of all tax opinions received impacting any tax return under examination.
- 22 For the year(s) under examination, please indicate the properties that you directly or indirectly leased or rented.
- 23. For any assets (tangible or intangible) that you sold or transferred from the United States to any foreign person or entity or vice versa during the year(s) under examination, please indicate each asset sold or transferred, the transferee or purchaser of the asset, the date when each asset was sold or transferred, the value of the asset at the time of sale or transfer, and describe how such value was derived.
- 24. For any asset described in request 24, above, please provide copies of any appraisal or other reports that indicate the value ascribed to the asset.
- 25. For the year(s) under examination, please provide copies of all organizational charts (including all tax organizational charts) of any related party or any entity identified in response to request 6, above.

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- 26. For any partnership identified in request 6, above, please provide a copy of all organizational documents, including, but not limited to, the partnership agreements, and all amendments, modifications, supplemental agreements, operating agreements, by-laws, side letters, and side pocket agreements.
- 27. For any partnership identified in request 6, above, please describe all of your reasons and/or objectives for entering into the partnership.
- 28. For any partnership identified in request 6, above, please describe the business model/investment model for the partnership's activities.
- 29. For any partnership identified in request 6, above, please describe the background pertaining to the formation of the partnership, including, but not limited to, the name, business affiliation, and address, of any individual with whom you discussed the formation of the partnership, and the dates and locations of meetings held in connection with the formation of the partnership.
- 30. For any partnership identified in request 6, above, please provide copies of all partnership tax returns, including the Schedules K-1, Schedules M-3, and all attachments for the tax year(s) under examination, the prior year, and the subsequent year.
- 31. For any partnership identified in request 6, above, please provide documentation for your inside and outside basis in the partnership.
- 32. Please indicate the legal name and federal tax identification number of any controlled foreign corporation (as defined in IRC § 957 and its supporting regulations) in which you owned (as defined in IRC § 958 and its supporting regulations) ten percent or more of the total combined voting power of all classes of voting stock at any time during the year(s) under examination.
- 33. Please indicate the legal name and federal tax identification number of any partnership domiciled outside of the United States in which you owned any interest directly or indirectly during the year(s) under examination.

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- 34. Please indicate any and all jurisdictions in which you were required to file any tax return or information for yourself or on behalf of an entity you represented or served in an advisory capacity during the year(s) under examination.
- Please indicate any and all entities in which you held an interest that were disregarded in foreign jurisdictions but not for U.S. tax purposes during the year(s) under examination.
- 36. Please indicate any foreign bank account or other foreign financial account over which you exercised direct or indirect control or over which you had signature authority, including nominee accounts, or accounts held for you in the name of a nominee, during the year(s) under examination.
- 37. Please provide copies of any workpapers calculating any distributions to you or a related party from a Passive Foreign Investment Company (as defined under IRC § 1297 and regulations) during the year(s) under examination.
- For any entity identified in request 6, above, please identify any interest received from or interest paid to the entity by you, directly or indirectly, including amounts and payment dates, during the tax year(s) under examination.
- 39. For any entity identified in request 6, above, please identify all assets owned by the entity, which you or any of your family used personally, along with the dates on which such assets were used, during the tax year(s) under examination.
- 40. For any entity identified in request 6, above, please provide copies of all compensation agreements between you and the entity (if a compensation agreement was oral, please describe the agreement) and describe the duties you provide to the entity.
- 41. For any entity identified in request 6, above, please describe all management fees or other fees paid by the entity for services provided by you directly, or through another entity with which you are associated, and provide documentation regarding such fees.

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- 42. For any entity identified in request 6, above, please describe all leasing or rental transactions between you and the entity and provide copies of any lease or rental agreements during the tax year(s) under examination.
- 43. For any entity identified in request 6, above, please provide the following:
- a. Copies of all documents relating to property contributed by you directly or indirectly to the entity, including support for your adjusted basis in that property;
- b. Copies of all loan documents, including collateral agreements, where you loaned money to the entity;
- c. Copies of all agreements where a loan from you was contributed to the capital of the entity;
- d. Copies of all loan documents where you borrowed money to lend or contribute to the entity and/or to purchase the stock of or an interest in the entity;
- e. Copies of any purchase agreements between you and another shareholder or partner of the entity;
- f Copies of all agreements under which you agreed to transfer stock or an interest in the entity via gift or charitable contribution to another individual or entity:
- g. Copies of all redemption agreements between you and the entity, under which the entity acquired your stock or interest;
- h. Copies of any Tax Shelter Disclosure (Form 8886) filed by the entity during the year(s) under examination.
- 44. For any entity identified in request 6, above, that is an S corporation, please provide
- a. Documentation of your basis in the S corporation's stock and basis in the S corporation's debt;
- b. Documentation of any non-dividend distribution received from the S corporation, identified between cash and property, during the tax year(s) under examination;
- c. Documentation of any dividend distribution received from the S corporation, identified between cash and property, during the tax year(s) under examination.
- Documentation to support your amount at risk in all of your S corporation stock and debt basis for each corporate activity during the tax year(s) under examination;

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- Documentation of your participation in the S corporation where you are claiming a non-passive loss or where you are claiming the S corporation income as passive income for the tax year(s) under examination;
- 45. For any entity identified in request 6, above, that is a foreign trust in which you were treated as an owner of any of the assets during the year(s) under examination, please indicate the name of the trust, the jurisdiction where the trust was formed, the jurisdiction where the trust is located (if different that where it was formed), the year that the trust was formed, the names of all U.S. persons who have contributed assets to the trust, and the names of all U.S. beneficiaries of the trust.
- 46. For any entity identified in request 6, above, that is a foreign trust in which you were treated as an owner of any of the assets during the year(s) under examination, please provide copies of any Forms 3520 and 3520A that were filed in the last three years.
- If not otherwise identified in response to request 6 above, please provide the full legal name, federal tax identification number, the classification for U.S. tax purposes (e.g., C corporation, Partnership, S Corporation, Disregarded Entity, or Trust), your position title (if any), and a description of your responsibilities for or relationship with any U.S. or foreign entity:
- a. Of which you owned directly or indirectly at any time during the tax year(s) under examination an interest with a fair market value in excess ten million dollars, and
- b. Of which you previously owned a direct or indirect interest in and which is now the obligor on a debt instrument with a maximum stated principal in excess of ten million dollars that you directly or indirectly held during the tax year(s) under examination.

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