Form **8082**
(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)
▶ See separate instructions.

OMB No. 1545-0790

Attachment Sequence No. **84**

Name(s) shown on return | Identifying number

Part I General Information

1 Check boxes that apply: **(a)** ☐ Notice of inconsistent treatment **(b)** ☐ Administrative adjustment request (AAR)

2 If you are a tax matters partner (TMP) filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) . . . . . ☐ **Yes** ☐ **No**

3 Identify type of pass-through entity:

(a) ☐ Partnership **(b)** ☐ Electing large partnership **(c)** ☐ S corporation **(d)** ☐ Estate **(e)** ☐ Trust **(f)** ☐ REMIC

4 Employer identification number of pass-through entity

5 Name, address, and ZIP code of pass-through entity

6 Tax shelter registration number (if applicable) of pass-through entity

7 Internal Revenue Service Center where pass-through entity filed its return

8 Tax year of pass-through entity
___/___/_____ to ___/___/_____

9 Your tax year
___/___/_____ to ___/___/_____

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

	(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	**(b)** Inconsistency is in, or AAR is to correct (check boxes that apply)		**(c)** Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)		**(d)** Amount you are reporting		**(e)** Difference between (c) and (d)	
		Amount of item	Treatment of item						
10									
11									
12									
13									

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

For Paperwork Reduction Act Notice, see separate instructions.

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Part III **Explanations** *(continued)*