

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

Department of the Treasury
Internal Revenue Service

(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.

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 | 6 Tax shelter registration number (if applicable) of pass-through entity |
| 5 Name, address, and ZIP code 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.
