Form **8082**

(Rev. December 2011)
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 Identify type of pass-through entity:

(a) ☐ Partnership **(b)** ☐ S corporation **(c)** ☐ Estate **(d)** ☐ Trust **(e)** ☐ REMIC

3 Employer identification number of pass-through entity

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

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

6 Tax year of pass-through entity / / to / /

7 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			
8		☐	☐			
9		☐	☐			
10		☐	☐			
11		☐	☐			

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

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