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8082 Form

(Rev. October 2023)

Department of the Treasury Internal Revenue Service Name(s) shown on return

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, TMPs, and PRs.)

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Go to www.irs.gov/Form8082 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **84**

Identifying number

Par		eneral Information								
1		poxes that apply.						Yes	No	
		otice of inconsistent treatment AR (choose one below—see in			UN					
	For pa	urtnership tax years beginning b	efore Jai	nuary 1, 2	2018 (unless electing int	o BBA)				
	□ T	EFRA AAR								
	□ E	LPs/REMICs								
		artnership tax years beginning			1, 2017 (or that elected	into BBA for tax years	s beginning			
		November 2, 2015, and before J	anuary 1	2018)						
	⊔В	BA AAR-go to item A below								
	Α	Is the partnership revoking tindividual, if applicable) and	designa	ting a s	successor (including th	ne appointment of a	designated			
	_	individual, if applicable) at the								
	B Do the adjustments on the AAR result in an imputed underpayment (IU) for the reviewed year? If "Yes," go to item C1. If "No," go to item D									
	C1	Is the partnership making an e					nto account			
		by the reviewed year partners'								
	C2	Are there also adjustments that								
		of netting with respect to any negative adjustment.) If "Yes,"								
	D	If the partnership is required to	7							
		the adjustments, by signing b	pelow, the	e partne	rship representative dec	clares, under penalties	of perjury,			
		that all statements have been	provided	to the re	viewed year partners as	required by the instruc	tions.			
					1					
		Partnership Representative Name (or o	designated i	ndividual, it	appropriate)	Date				
	F	s the partnership applying mod	ifications	to the II I	2 If "Yes " attach Form	8980				
2		type of pass-through entity in v						-		
	_			•		_	3			
3		EFRA Partnership (b) S Certidentification number of pass-	•		Estate (d) Trust	(e) REMIC (f				
3	Litibioae	i identification number of pass-	·tillough	entity 3	internal nevenue Servic	e Center where pass-till	ough entity in	eu its	returi	
4	Name, a	ddress, and ZIP code of pass-t	hrough er	ntity 6	Tax year of pass-throu	· .	,	,		
				7	Your tax year	/ / to	/	/		
				'	Tour tax year	/ / to	/	/		
Par	t II Ind	consistent or Administrativ	e Adjus	tment F	Request (AAR) Items	, , .	<u> </u>	<u>, </u>		
	<u> </u>			stency is in, to correct	(c) Amount as shown on Schedule K-1, Schedule Q, or					
	(a) Description of inconsistent or AAR items (see instructions)			s that apply)		(d) Amount you are reporting		(e) Difference between (c) and (d)		
				Treatment			(=) =			
			item	of item	instructions)					
8										
9										
10										
11			I							

10-2023) Explanations—Ente and how modification	r the Part II item num ons were applied.	ber before eac	h explanation. S	how how the IU wa
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