



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

# 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.)

Go to [www.irs.gov/Form8082](http://www.irs.gov/Form8082) for instructions and the latest information.

Name(s) shown on return

Identifying number

## Part I General Information

**1** Check boxes that apply.

- (a)  Notice of inconsistent treatment (go to line 2)
- (b)  AAR (choose one below—see instructions)

For partnership tax years beginning **before** January 1, 2018 (unless electing into BBA)

- TEFRA AAR
- ELPs/REMICs

For partnership tax years beginning **after** December 31, 2017 (or that elected into BBA for tax years beginning after November 2, 2015, and before January 1, 2018)

- BBA AAR—go to item A below

- A** Is the partnership revoking the immediately preceding partnership representative (and/or designated individual, if applicable) and designating a successor (including the appointment of a designated individual, if applicable) at the same time that the AAR is being filed? If “Yes,” attach Form 8979 . . . . .
- 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 election under section 6227(b)(2) to have the adjustments taken into account by the reviewed year partners? If “Yes,” go to item D. If “No,” go to item C2 . . . . .
- C2** Are there also adjustments that do not result in an IU? (An adjustment does not result in an IU if the result of netting with respect to any grouping or subgrouping that includes the particular adjustment is a net negative adjustment.) If “Yes,” go to item D and then answer item E. If “No,” go to item E . . . . .
- D** If the partnership is required to provide statements to the reviewed year partners containing their share of the adjustments, by signing below, the partnership representative declares, under penalties of perjury, that all statements have been provided to the reviewed year partners as required by the instructions.

Partnership Representative Name (or designated individual, if appropriate)

Date

- E** Is the partnership applying modifications to the IU? If “Yes,” attach Form 8980 . . . . .

**2** Identify type of pass-through entity in which you are a partner, shareholder, or member.

- (a)  TEFRA Partnership    (b)  S Corporation    (c)  Estate    (d)  Trust    (e)  REMIC    (f)  BBA Partnership

**3** Employer identification number of pass-through entity

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

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

**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 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			
<b>8</b>					
<b>9</b>					
<b>10</b>					
<b>11</b>					

**Part III** Explanations—Enter the Part II item number before each explanation. Show how the IU was calculated and how modifications were applied.

TREASURY/IRS  
AND OMB USE  
ONLY DRAFT  
July 12, 2023  
DO NOT FILE