Form **8082**

(Rev. October 2025)

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 PRs.)

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

OMB No. 1545-0074

Attachment Sequence No. **84**

Name(s) shown on return

Identifying number

Part I General Information

		Yes	No
1	Check applicable box.		
	(a) ☐ Notice of inconsistent treatment (go to line 2)		
	(b) ☐ BBA AAR—for partnership tax years beginning after December 31, 2017 (or for partnerships that elected into BBA for tax years beginning after November 2, 2015, and before January 1, 2018) (go to item A below)		
	Note. For AAR filings pertaining to a Non-BBA partnership, see the instructions.		
A	Is the partnership revoking the immediately preceding partnership representative (PR) (and/or designated individual (DI), if applicable) and designating a successor (including the appointment of a DI, 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 PR declares, under penalties of perjury, that all statements have been provided to the reviewed year partners as required by the instructions.		
	Signature of reviewed year PR (or DI, if the PR is an entity) — 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) ☐ S Corporation **(b)** ☐ Estate **(c)** ☐ Trust **(d)** ☐ REMIC **(e)** ☐ BBA Partnership

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 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)** Amount of change (column (d) less column (c))
		Amount of item	Treatment of item			
8		☐	☐			
9		☐	☐			
10		☐	☐			
11		☐	☐			

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