Form **8082**
(Rev. December 1995)

Department of the Treasury
Internal Revenue Service

Notice of Inconsistent Treatment or Amended Return
(Administrative Adjustment Request (AAR))

(For use by partners, S corporation shareholders, 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 Notice of (check boxes that apply): **(a)** ☐ Inconsistent treatment **(b)** ☐ Amended return (administrative adjustment request (AAR))

2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) . . . . . ☐ **Yes** ☐ **No**

3 Check applicable box to identify type of pass-through entity: **(a)** ☐ Partnership **(b)** ☐ S corporation **(c)** ☐ REMIC

4 Identifying number of pass-through entity

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

6 Tax shelter registration number (if applicable) 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 Amended (Administrative Adjustment Request (AAR)) Items

	(a) Description of inconsistent or amended (administrative adjustment request (AAR)) items (see instructions)	**(b)** Inconsistency is in, or amendment (AAR) is to (check boxes that apply)		**(c)** Amount as shown on Schedule K-1, Schedule Q, or similar 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.

For Paperwork Reduction Act Notice, see separate instructions.

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