

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

OMB No. 1545-0790

Department of the Treasury
Internal Revenue Service

(For use by partners, S corporation shareholders, REMIC
residual interest holders, and TMPs)

Attachment
Sequence No. **84**

▶ See separate instructions.

Name(s) shown on return	Identifying number
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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	6 Tax shelter registration number (if applicable) of pass-through entity
5 Name, address, and ZIP code 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.

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Part III Explanations *(continued)*

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