(Rev. February 1998

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 TMPs)

OMB No. 1545-0790

Attachment Sequence No. 84

Department of the Treasury Internal Revenue Service ▶ See separate instructions. Name(s) shown on return Identifying number **General Information** Part I (a) Notice of inconsistent treatment **(b)** Administrative adjustment request (AAR) Check boxes that apply: 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 Check applicable box to identify type of pass-through entity: (d) Trust (e) REMIC (a) Partnership (b) \square S corporation (c) Estate Identifying number of pass-through entity Tax shelter registration number (if applicable) of pass-through entity Name, address, and ZIP code of pass-through entity Internal Revenue Service Center where pass-through entity filed its return 8 Tax year of pass-through entity 9 Your tax year Part II Inconsistent or Administrative Adjustment Request (AAR) Items (b) Inconsistency is in or AAR is to correct (c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a (a) Description of inconsistent or (check boxes that administrative adjustment request (AAR) items (see instructions) (e) Difference between (d) Amount you are reporting apply) foreign trust statement, or (c) and (d) Amount of Treatment your return, whichever applies (see instructions) item of item 10 12 Explanations—Enter the Part II item number before each explanation. If more space is needed, continue Part III your explanations on the back.

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Part III	Explanations (continued)	