

# Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, TMPs, and PRs.)**

Attachment  
Sequence No. **84**

▶ 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 Question A below

- A** Is the partnership revoking the immediately preceding partnership representative (and/or designated individual, if applicable) and appointing a successor (including the 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 for the reviewed year? If "Yes," go to Question C. If "No," go to Question D . . . . .
- C** 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 Question D. If "No," go to Question E . . . . .
- D** 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 imputed underpayment? 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 administrative adjustment request (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>					

