8082 Form

(Rev. October 2023)

Department of the Treasury Internal Revenue Service Name(s) shown on return

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, TMPs, and PRs.)

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

OMB No. 1545-0074

Attachment Sequence No. **84**

Identifying number

Part	Ge	eneral Information				!			
1		ooxes that apply.						Yes	No
	(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								
		November 2, 2015, and before J	anuary 1,	2018)					
	∐ E	BBA AAR—go to item A below							
	Α	A Is the partnership revoking the immediately preceding partnership representative (and/or designated							
		individual, if applicable) and							
	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 (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				nt is a net				
		negative adjustment.) If "Yes,"							
	D	If the partnership is required to							
		the adjustments, by signing that all statements have been							
			p. 0		ononed year paraners de				
		Partnership Representative Name (or o	designated i	ndividual	, if appropriate)	Date			
	ΕI	s the partnership applying mod	ifications	to the I	U? If "Yes." attach Form 8	8980			
2		type of pass-through entity in w							
	(a) 🗆 T	EFRA Partnership (b) S C	ornoratio	o (c)	☐ Estate (d) ☐ Trust	(e) REMIC (f)	☐ BBA Pa	rtnarc	hin
3		er identification number of pass-							
	17 -	, , , , , , , , , , , , , , , , , , , ,	3						
4	Name, a	ddress, and ZIP code of pass-tl	hrough er	ntity (Tax year of pass-throu	gh entity			
				-		/ / to	/	/	
				1	7 Your tax year	/ / to	,	,	
Part	II In	consistent or Administrativ	e Adius	tment	Request (AAR) Items	/ / to	/	/	
		<u> </u>	(b) Inconsi	stency is ir	n, (c) Amount as shown on				
	(a) Description of inconsistent or AAR items (see instructions)		or AAR is to correc (check boxes that app				(e) Difference		een
			Amount of	Treatme		(c)	(c) and	ı (u)	
			item	of item	instructions)				
8									
9									
10									
10									
11									

orm 8082 (Rev. 10-2023)						
Part III	Explanations – Enter the Part II item number before each explanation. Show how the IU was calculated and how modifications were applied.					