

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

(Rev. Dec. 1983) Department of the Treasury Internal Revenue Service

(For use by partners and S corporation shareholders.)

(See attached instructions.)

Your name as shown on your return

Your identifying number as shown on your return

Part I General Information

1 Notice of (check boxes that apply):

- a [] Inconsistent treatment of (check only one): (1) [] Partnership item(s) (2) [] S corporation item(s)
b [] Amended return (request for administrative adjustment) of (check only one): (1) [] Partnership item(s) (2) [] S corporation item(s)

2 Partnership or S corporation's name, address, and ZIP code

3 Partnership or S corporation's identifying number

4 Internal Revenue Service Center where partnership or S corporation filed its return

5a Partnership or S corporation's tax year / / to / / b Your tax year / / to / /

Part II Inconsistent or Amended (Administrative Adjustment Request) Items

Table with 5 main columns: a. Description of inconsistent or amended item, b. Inconsistency is in, or amendment (request for administrative adjustment) is to, (check boxes that apply), c. Amount as shown on Schedule K-1 or similar statement, or your return, whichever applies, d. Amount you are reporting, e. Difference between c. and d.

Part III Explanation

6
7
8
9

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1 Notice of (check boxes that apply):

a Inconsistent treatment of (check only one): (1) Partnership item(s) (2) S corporation item(s)

b Amended return (request for administrative adjustment) of (check only one):

(1) Partnership item(s) (2) S corporation item(s)

2 Partnership or S corporation's name, address, and ZIP code

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4 Internal Revenue Service Center where partnership or S corporation filed its return

5a Partnership or S corporation's tax year / / to / / b Your tax year / / to / /

Part II Inconsistent or Amended (Administrative Adjustment Request) Items

a. Description of inconsistent or amended (administrative adjustment request) item	b. Inconsistency is in, or amendment (request for administrative adjustment) is to, (check boxes that apply)		c. Amount as shown on Schedule K-1 or similar statement, or your return, whichever applies	d. Amount you are reporting		e. Difference between c. and d.
	Amount of item	Treatment of item				
6						
7						
8						
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Part I General Information

1 Notice of (check boxes that apply):

- a** Inconsistent treatment of (check only one): **(1)** Partnership item(s) **(2)** S corporation item(s)
b Amended return (request for administrative adjustment) of (check only one):
(1) Partnership item(s) **(2)** S corporation item(s)

2 Partnership or S corporation's name, address, and ZIP code

3 Partnership or S corporation's identifying number

4 Internal Revenue Service Center where partnership or S corporation filed its return

5a Partnership or S corporation's tax year / / to / / **b** Your tax year / / to / /

Part II Inconsistent or Amended (Administrative Adjustment Request) Items

a. Description of inconsistent or amended (administrative adjustment request) item	b. Inconsistency is in, or amendment (request for administrative adjustment) is to, (check boxes that apply)		c. Amount as shown on Schedule K-1 or similar statement, or your return, whichever applies	d. Amount you are reporting		e. Difference between c. and d.
	Amount of item	Treatment of item				
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General Instructions

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Paperwork Reduction Act Notice.— We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose of Form

Form 8082 is used by a partner or S corporation shareholder to notify the IRS of inconsistencies between the treatment of partnership or S corporation items on the partner's or shareholder's original or amended return and the treatment of the same items on the partnership's or S corporation's return, and/or to request administrative adjustment of partnership or S corporation items on an amended return.

Who Must File

File Form 8082 if: (1) you are a partner in a partnership whose tax year began after September 3, 1982, or a shareholder in an S corporation whose tax year began after December 31, 1982; and (2) any one of the following applies:

- a. You believe an item was not properly reported on the Schedule K-1 (including any attached schedule) or similar statement you received from the partnership or S corporation, whether or not you have to report it on your tax return (for example, if you believe that the amount shown as your contribution to the partnership during the year was not properly reported on the Schedule K-1 or similar statement you received from the partnership or S corporation, file Form 8082 to report this even though you are not otherwise required to report your contribution on your tax return).

Generally, you must treat partnership or S corporation items on your return consistent with the way the partnership or S corporation treated the items. If your treatment on your original or amended return is (or may be) inconsistent with the partnership or S corporation's treatment, you must report this inconsistency to IRS; or

- b. The partnership or S corporation has not filed a tax return or given you a Schedule K-1 or similar statement by the time you are required to file your tax return and there are partnership or S corporation items you must include on your return; or
- c. You are filing an amended return (request for administrative adjustment of partnership or S corporation items) on which you are changing the amount or treatment of any item from a partnership or S corporation from the way you reported it on your original or previously filed return.

Generally, you, as a partner or shareholder, may file an amended return to change items from a partnership or S corporation at any time that is:

1. within 3 years after the later of:
 - a. the date on which the partnership or S corporation return for such year is filed, or
 - b. the last day for filing the partnership or S corporation return for such year (excluding extensions), and
2. before a notice of final partnership or S corporation administrative adjustment for the tax year is mailed to the tax matters partner or tax matters shareholder.

A partnership return is generally due by the 15th day of the fourth month following the close of the partnership's tax year.

An S corporation return is generally due by the 15th day of the third month following the close of the S corporation's tax year; or

- d. After you file your original return you find that a partnership or S corporation item that was not otherwise required to be reported on your original or previously filed return (such as your contributions to the partnership during the tax year) was not properly reported on the Schedule K-1 (including any attached schedule) or similar statement.

In this situation, file an amended return to identify the inconsistency. Enter your name, address, and identifying number on the amended return and sign it. Do not enter any of the

amounts that are not otherwise required to be reported on the amended return. Instead, enter "See attached Form 8082" on the amended return.

Caution: *If you do not notify the IRS that you are reporting a partnership or S corporation item (Part I, line 1, box a) inconsistently, any deficiency (including any penalties applicable to the deficiency) that results from a computational adjustment to make your amount or treatment of the item consistent with the amount or treatment of the item on the partnership or S corporation's return, may be assessed immediately. An inconsistent item can exist on either your original or amended return.*

Exceptions

You do not have to file Form 8082 if either a. or b. below applies:

- a. The only reason a loss, other deduction, or investment credit, shown on the Schedule K-1 or similar statement is not reported in full on your return is because you are required by law to limit it (such as under the at-risk rules); or
- b. You are a partner and your partnership has 10 or fewer partners, each of whom is an individual (other than a nonresident alien) or an estate, and each partner's share of each partnership item is the same as his or her share of every other item.

Penalty

If you intentionally or negligently disregard the requirements for filing Form 8082, you may be subject to the negligence penalty under section 6653(a). This penalty is in addition to any tax that results from a computational adjustment to make your amount or treatment of the item consistent with the amount or treatment of the item on the partnership or S corporation's return.

How Many Forms to Complete

You must complete and file a separate form for each partnership or S corporation for which you are reporting an inconsistent or amended (administrative adjustment request) item. If you are reporting more than four inconsistent or amended (administrative adjustment request) items from one partnership or S corporation, use additional Forms 8082.

When to File

File Form 8082 when you file your original or amended tax return.

Where to File

File one copy with your original or amended tax return. File one copy with the Internal Revenue Service Center where the partnership or S corporation filed its return.

If Question 4 is	Mail one copy to the "Internal Revenue Service Center" at the following address (no street address is needed)
▼	▼
Holtsville, NY Andover, MA Chamblee, GA Covington, KY Austin, TX Ogden, UT Kansas City, MO Fresno, CA Memphis, TN Philadelphia, PA	Holtsville, NY 09901 Andover, MA 00201 Chamblee, GA 26901 Covington, KY 41901 Austin, TX 73201 Ogden, UT 84801 Kansas City, MO 64201 Fresno, CA 94201 Memphis, TN 39801 Philadelphia, PA 21301

Keep one copy for your records.

Note: If you don't know where the partnership or S corporation filed its return, attach two copies to your return.

Specific Instructions

Specific instructions for most of the lines have been provided. Those lines that do not appear in the instructions are self-explanatory.

If you are a partner, see Schedule K-1 (Form 1065), Partner's Share of Income, Credits, Deductions, etc., for more information.

If you are an S corporation shareholder, see Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc., for more information.

Note: If the partnership or S corporation did not file a return or give you a Schedule K-1 or similar statement by the time you are required to file your return, complete Parts I and II to the best of your knowledge.

If you can't complete an item in Part I or Part II, enter "See Part III" in the entry space for that item.

Part I

Line 1.—Check box a if either 1. or 2. below applies:

1. You believe an item was not properly reported on the Schedule K-1 or similar statement you received from the partnership or S corporation; **or**
2. The partnership or S corporation has not filed a tax return or given you a Schedule K-1 or similar statement by the time you are required to file your tax return.

Check box **b** if you are filing an amended return (request for administrative adjustment) on which you are changing the amount or treatment of any item from the way you reported it on your return as originally filed or as you later amended it.

Check box **a** and box **b** if you are reporting an item on your amended return (request for administrative adjustment) differently from the way that you reported the item on your original return and inconsistently with the way the partnership or S corporation reported the item.

Lines 2, 3, 4, 5a, and 5b.—The information for these items can be found on the Schedule K-1 or similar statement you get from the partnership or S corporation. See **Note** at the beginning of **Specific Instructions**.

Part II

Column a.—If you received a Schedule K-1 or similar statement, enter the line number and description shown on the Schedule K-1 or similar statement. Otherwise, enter a complete description of the item.

Column b.—If you believe that the amount of any item shown on the Schedule K-1 or similar statement was not properly reported, check "Amount of item."

If you believe that the treatment of any item was not properly reported (such as a long-term capital gain that you think should be a short-term capital gain), shown on the Schedule K-1 or similar statement, check "Treatment of item."

Check both parts of column **b**. if either 1. or 2. below applies:

1. You believe that both the amount and treatment of the item shown on the Schedule K-1 or similar statement were not properly reported or you believe an item was omitted from the Schedule K-1 or similar statement; **or**
2. The partnership or S corporation did not file a return or give you a Schedule K-1 or similar statement.

Column c.—If Form 8082 is being attached to your original return, enter the amount as shown on the Schedule K-1 or similar statement you received from the partnership or S corporation.

If Form 8082 is being attached to your amended return, enter the amount as shown on your return as originally filed or as you later amended it.

If the partnership or S corporation did not file a return, or if you did not receive a Schedule K-1 or similar statement, or if you are reporting items that you believe were omitted from the Schedule K-1 or similar statement, enter zero in column **c**.

Part III

Explain in detail the reason(s) you are reporting an inconsistent or amended item as follows:

- a. If you believe that the amount or treatment of any item shown on the Schedule K-1 or similar statement was not properly reported, explain why you believe that the item was not properly reported. If you believe that the treatment of any item was not properly reported, state how you think the item should be treated and why.
- b. If the partnership or S corporation has not filed a tax return by the time you are required to file your tax return, enter as the explanation, "Partnership (or S corporation) return not filed."
- c. If the partnership or S corporation did not give you a Schedule K-1 or similar statement by the time you are required to file your tax return, enter as the explanation "Schedule K-1 or similar statement not received."
- d. If you are filing an amended return (administrative adjustment request) on which you are changing the amount or treatment of any item on your original return, explain why you are changing the item.
- e. If you believe an item was omitted from the Schedule K-1 or similar statement, enter as the explanation "Item was omitted from Schedule K-1 or similar statement."

If you need more space for your explanation, attach additional sheets. Indicate on each sheet to which item the additional sheet relates. Be sure to include your name and identifying number on each additional sheet that you use.