

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

Department of the Treasury  
Internal Revenue Service

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

► See separate instructions.

Your name(s) 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) **(3)**  REMIC item(s)  
**b**  Amended return (administrative adjustment request (AAR)) of (check only one):  
**(1)**  Partnership item(s) **(2)**  S corporation item(s) **(3)**  REMIC item(s)

**2** Name, address, and ZIP code of partnership, S corporation, or REMIC

**3a** Taxpayer identifying number of partnership, S corporation, or REMIC

**b** Tax shelter registration number (if applicable) of partnership or S corporation

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

**5a** Partnership, S corporation or REMIC's tax year

**b** Your tax year

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**Part II Inconsistent or Amended (Administrative Adjustment Request (AAR)) Items**

|          | (a) Description of inconsistent or amended (administrative adjustment request (AAR)) item(s) (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 |   |                              |  |                                    |
| <b>6</b> |   |   |                   |   |                              |  |                                    |
| <b>7</b> |   |   |                   |   |                              |  |                                    |
| <b>8</b> |   |   |                   |   |                              |  |                                    |
| <b>9</b> |   |   |                   |   |                              |  |                                    |

**Part III Explanation(s)—Enter the Part II item number before each explanation. If more space is needed, continue your explanation(s) on the back.**

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