Form **8082**

(Rev. December 2018)

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

Pai										_	
1	Check boxes that apply.									Yes	No
	(a) Notice of inconsistent treatment										
	(b) ☐ AAR (choose one below—see in:	structions	5)								
			am. 1 C	010 (- DDA	`				
	For partnership tax years beginning before January 1, 2018 (unless electing into BBA) TEFRA AAR										
	☐ ELPs/REMICs										
		ofter Dec	ombor O	1 0017 (or that al	lootool	into F	DDA for tov		baainnina		
	For partnership tax years beginning after November 2, 2015, and before			1, 2017 (or that el	ected	INTO E	BBA for tax	years	beginning		
	☐ BBA AAR—go to Question A bel	-	, 2010)								
		OW.									
	A is the partnership revoking th	ao immoo	diataly pr	rocodina partners	hin r	oproco	ntativo (an	d/or c	docionatad		
	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 accoun										
	by the reviewed year partners? If "Yes," go to Question D. If "No," go to Question E										
	D The partnership is required to	provide s	tatements	s to the reviewed	year	partne	rs containii	ng the	ir share of		
	the adjustments. By signing bel								erjury, that		
	all statements have been provid	led to the	reviewed	l year partners as	requir	ed by	the instruct	ions.			
	,										
	Partnership Representative Name (o	r decignates	Lindividual	if appropriate)			Data				
	Farthership hepresentative Name (o	ir designated	i iliulviduai,	п арргорпате)			, Date				
	E Is the partnership applying mod	lifications	to the im	nutad undarnavm	on+2 I	f "Voc	" attach Ec	rm 90	9 0		
2	Identify type of pass-through entity in v							1111 03	00	ļ	
_	identity type of page through entity in v	villoii you	aro a pa	tirior, oriar oriolaor	, 01 111	OTTIDOT	•				
	(a) ☐ TEFRA Partnership (b) ☐ S C	orporatio	n (c) 🗆	Estate (d)	Trust	(e)	REMIC	(f)	☐ BBA P	artners	ship
3	Employer identification number of pass-	•			Service	e Cente	er where pas	s-throu			
4	Name, address, and ZIP code of pass-through entity 6 Tax year of pass-through entity										
						/	/	to	/	/	
			7	Your tax year							
						/	/	to	/	/	
Par	t II Inconsistent or Administrativ		tment H	(c) Amount as shown							
	(a) Description of inconsistent or	or AAR is to corre		Schedule K-1, Schedule Q, o		(d) Amount you are reporting			(e) Difference between		een
	administrative adjustment request (AAR) items	· .	s that apply)	similar statement, a fo trust statement, or your		, , , , , ,		5	(c) and (d)		
	(see instructions)	Amount of item	Treatment of item	whichever applies (s instructions)	see						
8											
9											
10											
11		1	1	l .	1	ı		1			1

Page 2 Form 8082 (Rev. 12-2018) Explanations - Enter the Part II item number before each explanation. If more space is needed, Part III continue your explanations on the back. Also, show how the imputed underpayment was calculated and how modifications were applied.