

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

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

Attachment
Sequence No. **84**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

| | |
|-------------------------|--------------------|
| Name(s) shown on return | Identifying number |
|-------------------------|--------------------|

Part I General Information

1 Check boxes that apply: (a) Notice of inconsistent treatment (b) Administrative adjustment request (AAR)

2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) Yes No

3 Check applicable box to identify type of pass-through entity:
 (a) Partnership (b) Electing large partnership (c) S corporation (d) Estate (e) Trust (f) REMIC

| | |
|--|--|
| 4 Identifying number of pass-through entity | 6 Tax shelter registration number (if applicable) of pass-through entity |
| 5 Name, address, and ZIP code of pass-through entity | 7 Internal Revenue Service Center where pass-through entity filed its return |
| | 8 Tax year of pass-through entity / / to / / |
| | 9 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 O, 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 | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

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Part III Explanations *(continued)*

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