

# 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
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**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 Q, 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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