



Clarifications for Instructions for Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

Please note the following clarifications for the Instructions for Form 8082 under the headings shown.

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Purpose of Form

Administrative adjustment request (AAR) under the Bipartisan Budget Act (BBA).

Use Form 8082 if you are filing electronically to make an Administrative Adjustment Request (AAR) for a previously e-filed Form 1065. Also refer to the Instructions for Form 1065.

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Definitions

Adjustment Year. The partnership tax year in which:

(i) In the case of an adjustment pursuant to the decision of a court in a proceeding brought under section 6234, such decision becomes final;

(ii) In the case of an administrative adjustment request (AAR) under section 6227, such AAR is filed; or

(iii) In any other case, a notice of final partnership adjustment is mailed under section 6231 or, if the partnership waives the restrictions under section 6232(b) (regarding limitations on assessments), the waiver is executed by the IRS.

Reviewed Year. The partnership's tax year to which a partnership adjustment relates.

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For partnership tax years beginning after 2017 and partnerships electing into BBA for tax years beginning after November 2, 2015, and before January 1, 2018.

Items C and D.

References to "statement to each reviewed year partner that identifies the partner's share of any adjustment to a partnership related item" or "statement of its share of the BBA AAR adjustments" mean the Form 8986, Partner's Share of Adjustment(s) to Partnership-Related Item(s).

References to “partnership adjustment tracking report” mean the Form 8985, Pass-Through Statement – Transmittal/Partnership Adjustment Tracking Report.

See the instructions for Form 8985 and Form 8986 for further information.

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