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No, because Forms 5471 and 5472, alone, do not include all statements required by Form 8082 or all statements necessary to substantial compliance with the requirements of Form 8082. See [Samueli v. Comm'r](#), 132 T.C. No. 16, 2009 WL 1397177, quoting I.R.M 4.31.4.2.3.1(1) ("Any partner may file an AAR on his or her own behalf. In order to file an AAR, a partner must complete an amended return and Form 8082 or statements that provide the same information required by Form 8082.").