

ID: CCA_2010032311285737

Number: **201016070**

Office:

Release Date: 4/23/2010

UILC: 6222.01-00

From:

Sent: Tuesday, March 23, 2010 11:29:01 AM

To:

Cc:

Subject: RE: Another TEFRA question

The Form 8082 is a two purpose form. If it is filed with the original partner return, it serves only as a notice of inconsistent treatment under section 6222.

If the Form 8082 is filed after the original partner return was filed, it serves as a request for administrative adjustment of the originally filed return. It cannot serve as a notice of inconsistent treatment at that point with respect to the original return that defeats our ability to assess the inconsistently reported item under section 6222(c).

Treas. Reg. 301.6222(b)-1(a) provides that the Form 8082 must be filed in accordance with its instructions which, in turn, require that the Form, when filed as a notification of inconsistent filing of the original return, must be filed with that return.