

Note: *The draft you are looking for begins on the next page.*



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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Consent Agreement Under Section 965(i)(4)(D)

File in Duplicate
(see *When and Where To File*
in the separate instructions)

► Go to www.irs.gov/Form965 for instructions and the latest information.

Part I Shareholder Information

Name of Shareholder	Taxpayer identification number
Address (number, street, room, suite, or P.O. box number)	
City or town, state or province, country, and ZIP or foreign postal code	

Part II Identifying Information of the S Corporation (with respect to which the section 965(i) election was in effect)

Name	Taxpayer identification number
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Part III Triggering Event Under Section 965(i)(2)(A)(ii) Giving Rise to Need for Consent

- 1 Enter the date of the triggering event ►
- 2 Provide a detailed description of the triggering event that gave rise to the need for consent to make a section 965(h) election:

Part IV Report of Unpaid Section 965(i) Net Tax Liability for Which Consent Is Requested Under Section 965(i)(4)(D) for a Section 965(h) Election To Be Made

- 3 Enter the amount of the section 965(i) net tax liability remaining unpaid with respect to which the section 965(h) election will be made \$
- 4 Enter the date on which the next installment payment will be due ►

Part V Shareholder's Ability To Make Payments Required Under Section 965(h)

- 5 Is the shareholder able to make the payments required under section 965(h) and Regulations section 1.965-7(b) with respect to the unpaid net tax liability reported on line 3? Yes No
- 6 Did the leverage ratio (see instructions) of the shareholder, immediately after the triggering event, exceed 3:1? Yes No
- 7 Provide any additional information pertaining to the shareholder's ability to pay (see instructions):

Part VI Terms of Agreement

By signing this transfer agreement, you agree to the following.

- The shareholder agrees to comply with all the conditions and requirements of section 965(h) and Regulations section 1.965-7(b), as well as any other applicable requirements of the regulations under section 965.
- If the Commissioner requests additional information (for example, additional information regarding the ability of the shareholder to make the payments required under section 965(h)), the shareholder will provide such information.
- If the Commissioner determines, at the time of submission or such later date until the section 965(i) net tax liability has been fully paid, that this consent agreement contains a material misrepresentation or material omission, the Commissioner may reject the consent agreement effective as of the date of the related triggering event.

Shareholder

Under penalties of perjury, I declare that I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete. I certify that I have the authority to execute this form for the Shareholder reported in Part I.

Sign Here

<p>Signature _____</p> <p>Print name _____</p> <p>Email address _____</p>	<p>Date _____</p> <p>Print title _____</p> <p>Daytime phone _____</p>
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