

Office of Chief Counsel
Internal Revenue Service
Memorandum

Release Number: 20172501F

Release Date: 6/23/2017

CC:LB&I:F:LI:HNAdams
POSTF-108059-17

UILC: 1502.77-01

date: March 24, 2017

to: _____, Revenue Agent, LB&I
_____, Revenue Agent, LB&I

from: Halvor N. Adams, III
Senior Counsel (Long Island)
(Large Business & International)

subject: Identification of Taxpayer on Form 872

This memorandum responds to your December 1, 2016 request for assistance with respect to the _____ and _____ years of _____ & Subsidiaries. This opinion is based on the facts set forth herein. This opinion might change if the facts it is based on are incorrect. If the facts are incorrect, this opinion should not be relied upon. This advice may not be used or cited as precedent.

ISSUE

How should the taxpayer be identified on a Form 872 to further extend the statute of limitations for the _____ & Subsidiaries _____ and _____ taxable years?¹

CONCLUSION

Compliance needs to designate a substitute agent for the _____ & Subsidiaries _____ and _____ taxable years to execute a Form 872 to further extend the statute of limitations for those years. This memorandum explains the need to designate a substitute agent, identifies an entity that can be designated as such, explains how to make the designation, and answers your question of how the taxpayer should be identified on a

¹ _____ & Subsidiaries and the IRS have signed a standard Form 872 (Rev. July 2014) that extends the assessment statute until _____.