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## Information and Instructions

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### General Information

Ordinarily, the Internal Revenue Service has 3 years after you file an income tax return to assess additional tax or to begin court action to collect the tax. The fiduciary representing a dissolving corporation or a decedent's estate may request a prompt assessment of tax under the Internal Revenue Code (IRC)§ 6501(d). This will limit the time to 18 months from the date the fiduciary files the request, but not beyond 3 years from the date you filed your return.

The prompt assessment of tax will not shorten the period for assessing the tax, or for beginning court action to collect it if:

- the taxpayer or fiduciary did not report substantial amounts of gross income, or the
- taxpayer or fiduciary filed false or fraudulent tax returns.

### When to file

You should not file Form 4810 until after you file the tax returns listed on the front of this form.

**Note:** The special limitation period applies only to the returns you list on this form. You must submit a separate request for prompt assessment for any tax returns you file after you file Form 481 0.

### Where to file

Send your request to the Internal Revenue Service office where you filed your returns.

### What to file

This Form 481 0 provides spaces for all information required to process a request for prompt assessment. If you prefer to use your own format, you must file the request by itself and it must clearly show:

- that it is a request for prompt assessment under I RC§ 6501(d)
- the kind of tax and tax periods
- the name and social security number or employer identification number shown on the return (*copies of returns maybe attached to help identify your return; write at top of return: "Copy-Do not process as original"*)
- the date and location of the IRS office where you filed the returns
- verification of your authority to act for the taxpayers, such as letters testamentary, letters of administration, etc.

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**Paperwork Reduction Act Notice** - We ask for the information on this form to ensure compliance with the Internal Revenue laws of the United States. These laws require you to give us this information so that we can compute and collect the correct amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be related as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **30 minutes**

If you have comments about the accuracy of this estimated time of completion, or have suggestions for making this form simpler, we would be happy to hear from you. You may write to the:

**Tax Forms Committee**  
Western Area Distribution Center  
Rancho Cordova, CA 95743-0001

**DO NOT** send the tax form to this office. Instead, see the instruction above for information on where to file.