Form **972** (Rev. January 1985)

Consent of Shareholder To Include Specific Amount in Gross Income

(Under Section 565 of the Internal Revenue Code)

Department of the Treasury Internal Revenue Service

(To be filed with the income tax return of the corporation that claims the deduction for consent dividends. See instruction 2.)

OMB No. 1545-0043 Expires 1-31-87

		Ident	ifying number (see instruction 3
ss (Number, street, city,	State and ZIP code)		
	ove agrees to include \$ and ending	in gross income on the return for t	he shareholder's tax year epresents a taxable dividend to
	ear) ck of the		
	Address (Numb	er, street, city, State and ZIP code)	
d by the shareholder a	as shown in Schedule A below.		
(the las	ent concerning shares of stock ow t day of the corporation's tax year) o tion is given.	ned on (month, day, year) ▶	
		m which consent distribution is made and to	which consent for that
Class of stock	Number of shares	Certificate numbers	
Class of stock	Number of shares		which consent for that Amount of consent distribution allocable
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned
Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable each class owned

Schedule A (continued)

Class of stock	Number of shares	Certificate numbers	Amount of consent distribution allocable t each class owned
			\$
	-		
Total consent distr		<u> </u>	\$
	(Use more sheets if necessary.)	

Signature

Under penalties of perjury, I declare that I have examined this consent, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date ▶	 Consenting shareholder ▶	
	•	

If a corporation: Date ▶ Title ▶ Signature of officer ▶

Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

 Who Files Form 972.—File Form 972 if you are a shareholder who agrees to include a specific amount as a taxable dividend in your gross income for your tax year in which the corporation's tax year ends. The dividend can only be one that

would be includible in the shareholder's gross income if actually paid. This agreement establishes the corporation's basis for a consent dividend deduction under section 565(a).

2. Form 972 must be filed with the corporation on or before the due date of the corporation's income tax return for the tax year for which the dividend paid deduction is claimed.

The corporation claiming the deduction for consent dividends must file with its income tax return a completed Form 973, Corporation Claim for Deduction for Consent Dividends, and one completed Form 972 for each consenting shareholder.

- 3. Identifying Number.—Individuals should enter their social security number; all others should enter their employer identification number.
- 4. Signature.—Form 972 must be signed. For a corporate shareholder, the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other authorized officer (such as tax officer) must sign the consent.

The shareholder's attorney or agent may sign this consent if he or she is specifically authorized by a power of attorney which, if not previously filed, must accompany Form 972.