

Form <b>872-A</b> (Rev. February 2005)	Department of the Treasury-Internal Revenue Service <b>Special Consent to Extend the          Time to Assess Tax</b>	In reply refer to _____ Taxpayer Identification Number _____
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(Name(s))

Taxpayer(s) of \_\_\_\_\_  
 (Number, street, city or town, state, zip code)

and the Commissioner of Internal Revenue consent and agree as follows:

(1) The amount of any Federal \_\_\_\_\_ tax due on any return(s) made by or for the  
 (Kind of tax)

above taxpayer(s) for the period(s) ended \_\_\_\_\_ may be assessed on or before the 90th (ninetieth) day after: (a) the date on which a Form 872-T, *Notice of Termination of Special Consent to Extend the Time to Assess Tax*, is received by the division operating unit of the Internal Revenue Service having jurisdiction over the taxable period(s) at the address provided in paragraph (4) below or the address designated by the division operating unit in a Form 872-U, *Change of IRS Address to Submit Notice of Termination of Special Consent to Extend the Time to Assess Tax*, which address will supersede the address provided in paragraph (4) below; or (b) the Internal Revenue Service mails Form 872-T to the last known address of the taxpayer(s); or (c) the Internal Revenue Service mails a notice of deficiency for such period(s); except that if a notice of deficiency is sent to the taxpayer(s), the time for assessing the tax for the period(s) stated in the notice of deficiency will end 60 days after the period during which the making of an assessment is prohibited. A final adverse determination subject to declaratory judgment under sections 7428, 7476, or 7477 of the Internal Revenue Code will not terminate this agreement.

(2) This agreement ends on the earlier of expiration date determined in paragraph (1) above or the assessment date of an increase in the above tax or the overassessment date of a decrease in the above tax that reflects the final determination of tax and the final administrative appeals consideration. An assessment or overassessment for one period covered by this agreement will not end this agreement for any other period it covers. Some assessments do not reflect a final determination and appeals consideration and therefore will not terminate the agreement before the expiration date. Examples are assessments of: (a) tax under a partial agreement; (b) tax in jeopardy; (c) tax to correct mathematical or clerical errors; (d) tax reported on amended returns; and (e) advance payments. In addition, unassessed payments, such as amounts treated by the Service as cash bonds and advance payments not assessed by the Service, will not terminate this agreement before the expiration date determined in (1) above. This agreement ends on the date determined in (1) above regardless of any assessment for any period includable in a report to the Joint Committee on Taxation submitted under section 6405 of the Internal Revenue Code.

(3) This agreement will not reduce the period of time otherwise provided by law for making such assessment.

(4) This agreement may be terminated by either the taxpayer or the Internal Revenue Service with the use of Form 872-T which is available from the division operating unit of the Internal Revenue Service considering the taxpayer's case. For a termination initiated by the taxpayer to be valid, the executed Form 872-T must be delivered to one of the following addresses or the address designated by the division operating unit considering the taxpayer's case in a Form 872-U, which address will supersede the address below:

If **MAILING** Form 872-T, send to:

If **HAND CARRYING** Form 872-T, deliver to:

(5) The taxpayer(s) may file a claim for credit or refund and the Service may credit or refund the tax within 6 (six) months after this agreement ends.

## Your Rights as a Taxpayer

You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you may make. If you have not already received a Publication 1035, you can obtain one, free of charge, from the IRS official who requested that you sign this consent or from the IRS' web site at [www.irs.gov](http://www.irs.gov) or by calling toll free at 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled.

<b>Your signature here</b> I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. §6501(c)(4)(B).	Date signed
<b>Spouse's signature</b> I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. §6501(c)(4)(B).	Date signed
<b>Taxpayer's Representative signature</b> I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. §6501(c)(4)(B). In addition, the taxpayer(s) has been made aware of these rights.	Date signed

(You must also attach written authorization as stated in the instructions below.)

<b>Corporate Officer's signature</b> I (we) am aware that I (we) have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. §6501(c)(4)(B). Authorized Official signature and title (see instructions)	Date signed
Authorized Official signature and title (see instructions)	Date signed

**INTERNAL REVENUE SERVICE SIGNATURE AND TITLE**  
Division Executive name (see instructions)

Division Executive title (see instructions)

<b>BY</b> Authorized Official signature and title (see instructions)	Date signed
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## Instructions

If this consent is for income tax, self-employment tax, or FICA tax on tips and is made for any year(s) for which a joint return was filed, both husband and wife must sign the original and copy of this form unless one, acting under a power of attorney, signs as agent for the other. The signatures must match the names as they appear on the front of this form.

If this consent is for gift tax and the donor and the donor's spouse elected to have gifts to third persons considered as made one-half by each, both husband and wife must sign the original and copy of this form unless one, acting under a power of attorney, signs as agent for the other. The signatures must match the names as they appear on the front of this form.

If this consent is for Chapter 41, 42, or 43 taxes involving a partnership, only one authorized partner need sign.

If this consent is for Chapter 42 taxes, a separate Form 872-A should be completed for each potential disqualified person or entity that may have been involved in a taxable transaction during the related tax year. See Revenue Ruling 75-391, 1975-2 C.B. 446.

If you are an attorney or agent of the taxpayer(s), you may sign this consent provided the action is specifically authorized by a power of attorney. If the power of attorney was not previously filed, you must include it with this form.

If you are acting as a fiduciary (such as executor, administrator, trustee, etc.) and you sign this consent, attach Form 56, *Notice Concerning Fiduciary Relationship*, unless it was previously filed.

If the taxpayer is a corporation, sign this consent with the corporate name followed by the signature and title of the officer(s) authorized to sign.

## Instructions for Internal Revenue Service Employees

Complete the Division Executive's name and title depending upon your division:

- Small Business and Self-Employed Division = Area Director; Director, Specialty Programs; Director, Compliance Campus Operations, etc.
- Wage and Investment Division = Area Director; Director, Field Compliance Services.
- Large and Mid-Size Business Division = Director, Field Operations for your industry.
- Tax Exempt and Government Entities Division = Director, Exempt Organizations; Director, Employee Plans; Director, Federal, State and Local Governments; Director, Indian Tribal Governments; Director, Tax Exempt Bonds.
- Appeals = Chief, Appeals.

The appropriate authorized official within your division must sign and date the signature and title line.