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**From:** [REDACTED]

**Sent:** Tuesday, December 15, 2015 1:16:37 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:** [REDACTED]

**Subject:** RE: Question on signature for Form 872 - seeking confirmation

My apologies for the delay in responding.

The best practice is to ensure that the Form 872 is signed the same way that the tax return is signed, and if a name has changed between the signing of the return and the form 872, the Form 872 should be signed with the “new name, formerly known as” formula. ([See IRM 25.6.22.5.2 \(08-26-2011\)](#)). However, if the Form 872 was signed by the taxpayer in a different manner than the tax return, e.g. the tax return was signed \_\_\_\_\_ and the Form 872 was signed \_\_\_\_\_, it is still valid. This would be different if the Form 872 was signed in the name of a different taxpayer than the return, e.g. one Corp’s extension is generally not valid to extend the ASED for another Corp.

Respectfully Yours,