

Office of Chief Counsel  
Internal Revenue Service

**memorandum**

CC:LM:RFP:CHI:2:TL-N-6555-00

JPJankowski

date: August 20, 2001

to: [REDACTED], Team Manager  
[REDACTED]

from: Associate Area Counsel (LMSB), Chicago

subject: [REDACTED], formerly [REDACTED]  
**Request for Legal Advice and Assistance**

The purpose of this memorandum is to respond to your request for assistance in drafting the proper wording to be used in the preparation of one or more Consent(s) To Extend The Time to Assess Tax (Form 872), for the above-noted [REDACTED] taxpayer(s). This taxpayer is classified as a LMSB [REDACTED] ([REDACTED]) industry case.

Since your request is a routine administrative matter, it requires no pre-coordination with the National Office or the NR Associate Area Counsel, Industry Programs (IP). On February 13, 2001, the undersigned requested Field Service Advice (FSA) on related matters for this taxpayer. On March 21, 2001, the National Office responded with an FSA providing guidance on the recommended language to use for the solicitation of one or more consents, based on existing facts and circumstances. In the interim, your taxpayer once again changed its corporate name.

As you know, these matters arise from the former Illinois District Director's ongoing [REDACTED] examination of [REDACTED], formerly [REDACTED], formerly [REDACTED] for each of the tax periods ending in [REDACTED], [REDACTED] and [REDACTED] ([REDACTED]).

All legal assistance provided by the undersigned is in accordance with the former [REDACTED], for all significant advice provided in non-docketed (LMSB) large cases. The undersigned is currently assigned to provide you with assistance on this case under the Attorney-Advisor Program. **In accordance with the April 2, 2001 Office of Chief Counsel directive, regarding standardized disclosure statements, you are hereby advised that this memorandum should not be cited as precedent.**

Facts

For the tax year [REDACTED], the taxpayer, [REDACTED], timely filed a Consolidated Form 1120, U.S. Corporation Income Tax Return. On or about [REDACTED], the taxpayer filed Articles of Amendment of the Articles of Incorporation with the Indiana Secretary of State, Corporations Division. The Indiana Secretary of State certified that effective [REDACTED], the name of the taxpayer was changed from [REDACTED] to [REDACTED].

Issue

1. In light of [REDACTED]'s [REDACTED] corporate name change, from [REDACTED] to [REDACTED], what corporate entity is the proper party to extend the statute of limitations for the tax period [REDACTED]?

Conclusion

1. The following language and format is appropriate under the circumstances, for solicitation of a Form 872, for the tax period [REDACTED]:

"[REDACTED]. (EIN: [REDACTED])  
[REDACTED], formerly [REDACTED]  
[REDACTED].\* "

At the bottom of page 1 of Form 872, next to a reciprocal to the above-noted asterisk, state:

" \* With respect to the consolidated tax liability of [REDACTED] for the tax period ending [REDACTED]. "

\* \* \* \* \*

In accordance with the former Large Case (LMSB) coordination procedures with the National Office, this written legal advisory is being treated as a non-significant advice request (NSAR). We are submitting this advisory opinion for post review and anticipate a 10-day response from the National Office. As you know, the response can supplement, modify and/or reject the advice contained herein. **Accordingly, please take no action on the advice contained herein, until such National Office response is received by the undersigned. You will be promptly notified of any exceptions or modifications recommended to the advice**

**contained herein.**

Finally, please provide the undersigned with a copy of your executed Form 872 for inclusion in our administrative files. Should you have any questions regarding this memorandum or our advice, please contact the undersigned at (312) 886-9225, Extension 319.

Associate Area Counsel (LMSB),  
Chicago

By: \_\_\_\_\_  
JOHN P. JANKOWSKI  
Special Litigation Assistant

CC:

Harmon B. Dow, AAC, (IP) (CC:CHI:RFP:LMSB 3)

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William G. Merkle, AAC (CC:LM:RFP:SLCHI)

Steven R. Guest, AAC (CC:CHI:LMSB Group2)

(b)(6), \_\_\_\_\_, LMSB Team Leader