

Internal Revenue Service
memorandum

CC:INTL:0677-95

LBvanderWal:Br3

DEC 15 1995

date:

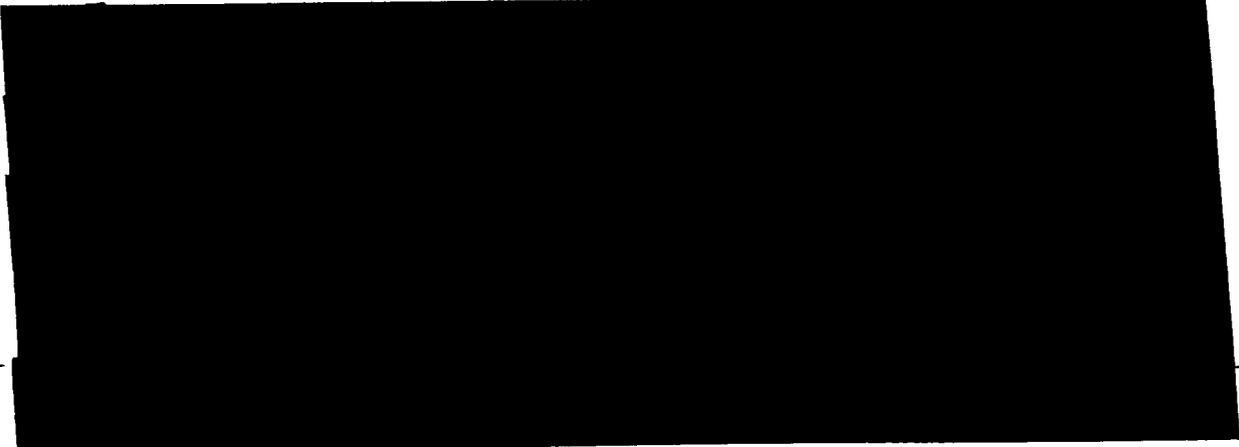
to: Assistant Commissioner (International) CP:IN

from: Assistant Chief Counsel, Office of Associate Chief Counsel
(International) CC:INTL

subject: Form 872 Periods of Assessment for Income and Withholding
Taxes

By memorandum dated December 14, 1993, we informed you that in international tax cases potentially involving both an income tax and withholding tax deficiency, examiners should be advised to secure two separate Forms 872-- one for income tax and one for withholding tax-- from any taxpayer who has filed a Form 1042. That memorandum did not address the withholding tax on nonresident aliens and foreign partnerships under section 1441.

At the request of your office, we sent another memorandum dated March 1, 1994, where we changed the first memorandum and sample form by replacing the Code references for withholding tax with "sections 1441-1464" so that the sample form could be used both for section 1441 withholding tax on nonresident aliens and foreign partnerships and for section 1442 withholding tax on foreign corporations.



Accordingly, we have created new samples for the most common withholding liabilities. We have changed the sample form by replacing the Code references with "sections 1441-1442" and by creating two new sample forms. One includes the reference "section 1445" for use in extending the time to assess tax for

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Form 8288. The other includes the reference "section 1446" for use in extending the time to assess tax for Form 8804. Forms 872 for other withholding provisions should be specifically tailored to the withholding provision at issue. Your District Counsel office will be able to assist you in this matter.

Please advise your examiners that the attached sample forms supersede the sample form that was attached to the memorandum dated March 1, 1994. They should discard the earlier form and refer to the attached revised versions.

We appreciate your help with informing the field of this change. As always, please feel to call me or Leslie van der Wal with any questions.


CYNTHIA J. MATTSON

Attachments: w/h as DP
As stated

cc: Assistant Regional Counsels (Large Case) and (Tax Litigation)
