

Department of the Treasury - Internal Revenue Service  
**Consent to Extend the Time to Assess  
Employment Taxes**

In reply refer to:  
Taxpayer Identification Number

\_\_\_\_\_, taxpayer(s)  
(Name(s))  
of \_\_\_\_\_ and the  
(Number, Street, City or Town, State, ZIP Code)

Commissioner of Internal Revenue consent and agree to the following:

(1) The amount of taxes due from the taxpayer under:

(a) The Federal Unemployment Tax Act, for calendar years

\_\_\_\_\_

(b) The Federal Insurance Contributions Act, for tax periods

from \_\_\_\_\_ through \_\_\_\_\_

(c) The income tax withholding provisions of existing or prior revenue laws, for tax periods

from \_\_\_\_\_ through \_\_\_\_\_

(d) The Railroad Retirement Tax Act, for tax periods

from \_\_\_\_\_ through \_\_\_\_\_

plus any applicable additions to the tax, may be assessed at any time on or before \_\_\_\_\_  
(Expiration date)

(2) The collection provisions and limitations now in effect will also apply to any tax assessed within the extended period.

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

**MAKING THIS CONSENT WILL NOT DEPRIVE THE TAXPAYER(S) OF ANY APPEAL  
RIGHTS TO WHICH THEY WOULD OTHERWISE BE ENTITLED.**

**YOUR SIGNATURE HERE** → \_\_\_\_\_  
(Date signed)

**TAXPAYER'S REPRESENTATIVE  
SIGN HERE** → \_\_\_\_\_  
(Date signed)

**CORPORATE  
NAME** → \_\_\_\_\_

**CORPORATE OFFICER(S)  
SIGN HERE** → \_\_\_\_\_ (Title) (Date signed)

→ \_\_\_\_\_ (Title) (Date signed)

**INTERNAL REVENUE SERVICE SIGNATURE AND TITLE**

\_\_\_\_\_  
(Division Executive Name - see instructions) (Division Executive Title - see instructions)

**BY** \_\_\_\_\_  
(Authorized Official Signature and Title - see instructions) (Date signed)

---

## Instructions

If this consent is for a partnership return, only one authorized partner need sign.

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.

If you are in the Small Business /Self-Employed Division, enter the name and title for the appropriate division executive for your business unit (e.g., Area Director for your area; Director, Compliance Policy; Director, Compliance Services).

If you are in the Wage and Investment Division, enter the name and title for the appropriate division executive for your business unit (e.g., Area Director for your area; Director, Field Compliance Services).

If you are in the Large and Mid-Size Business Division, enter the name and title of the Director, Field Operations for your industry.

If you are in the Tax Exempt and Government Entities Division, enter the name and title for the appropriate division executive for your business unit (e.g., Director, Exempt Organizations; Director, Employee Plans; Director, Federal, State and Local Governments; Director, Indian Tribal Governments; Director, Tax Exempt Bonds).

If you are in Appeals, enter the name and title of the appropriate Director, Appeals Operating Unit.

The signature and title line will be signed and dated by the appropriate authorized official within your division.