

Form 921-A (Revised January 2001)	Department of the Treasury - Internal Revenue Service Consent Fixing Period of Limitation On Assessment of Income and Profits Tax (S-Corporation, Partnerships, Limited Liability Company, Trusts, Syndicates, Pools, Etc.) For Allowance of Estimated Future Expense Liabilities Under Contract for Sale of Real Estate	In reply refer to: <hr/> Taxpayer Identification Number
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In consideration of the tentative allowance, in whole or in part, by the Commissioner of Internal Revenue, for income or profits tax purposes of the estimated cost of future improvements as apart of the cost or other basis of certain real estate sold or otherwise disposed of under contract by _____

a _____, whose address is _____
 (S-Corporation, Partnership, Limited Liability Company, Trust, Syndicate, Pool, Etc.)

_____, the undersigned taxpayer,
 (Number, Street, City or Town, State, ZIP Code)

a _____ of the said _____
 (Shareholder, Partner, Member, Beneficiary, Tax Matters Partner) (S-Corporation, Partnership, Limited Liability Company, Trust, Syndicate, Pool, Etc.)

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

That the amount of any income or profits tax due under any return or returns made by or on behalf of the above-named taxpayer for the taxable year (or years) _____,

under existing acts, or under prior revenue acts, may be assessed at any time on or before _____, except that if a notice of a deficiency in tax is sent to said taxpayer by certified or registered mail on or before said date, then the time for making any assessment as aforesaid shall be extended beyond the said date by the number of days during which the making of an assessment is prohibited and for 60 days thereafter.

YOUR SIGNATURE HERE → _____ (Date signed)

SPOUSE'S SIGNATURE → _____ (Date signed)

TAXPAYER'S REPRESENTATIVE
SIGN HERE → _____ (Date signed)

ENTITY NAME → _____
 (S-Corporation, Partnership, Limited Liability Company, Trust, Syndicate, Pool, Etc.)

ENTITY OFFICER(S) SIGN HERE	→	(Shareholder, Partner, Member, Beneficiary, Tax Matters Partner)	(Title)	(Date signed)
	→	(Shareholder, Partner, Member, Beneficiary, Tax Matters Partner)	(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 executed with respect to a year for which a JOINT RETURN OF A HUSBAND AND WIFE was filed, it must be signed by both unless one, acting under a power of attorney, signs as agent for the other.

If the taxpayer is a corporation, this consent must be signed with the corporate name followed by the signature and title of the officer(s) duly authorized to sign. It is not necessary that the corporate seal be affixed. The space provided for the seal is for the convenience of corporations required by charter or by the laws of the jurisdictions in which they are incorporated to affix their corporate seals in the execution of instruments.

This consent may be executed by the taxpayer's attorney or agent, provided this is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

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.