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## Instructions for Taxpayer(s)

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This form should be used by investors in the electing S-Corporation, Partnership, Limited Liability Company, Trust, Syndicate, Pool, etc. **that are not subject to unified audit and litigation procedures for TEFRA (Tax Equity & Fiscal Responsibility Act) partnerships.**

Please sign and return the original and copy of Form 921-I , *Consent Fixing Period of Limitation On Assessment of Income and Profits Tax*, to apply for an extension according to Revenue Procedure 92-29 and its successors.

**Form 921 must be signed by each partner/shareholder/beneficiary or their authorized representative.** If you're an individual and this consent form includes tax years where a joint return was filed, the signature of both husband and wife is required. One spouse may sign as agent for the other, if acting under an authorized power of attorney.

If you're an attorney or agent for the taxpayer(s), you may sign the consent form provided the action is specifically authorized by a power of attorney. If you haven't filed a power of attorney, please include it with this form. If you're acting as a fiduciary (executor, administrator, trustee, etc.) you must include a completed Form 56, *Notice Concerning Fiduciary Relationship*, if you haven't already filed one.

If the investor is a corporation or a multiple-owned entity, the shareholder/partner/member/ beneficiary/officer(s) duly authorized to sign on behalf of the entity must sign the consent. Include the name and entity type and the name, signature, title, and taxpayer identification number of the officer(s)/signer(s). It isn't necessary to affix a seal, unless the entity is required by charter or by law of jurisdictions to affix the seal in the execution of instruments.

**Investors in electing entities that fall under TEFRA requirements must use Form 921-P.**

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## Instructions for Internal Revenue Service Employees

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Complete the delegated IRS official's name and title of the employee who is signing the form on behalf of the IRS.

An IRS official delegated authority under Delegation Order 25-2 must sign and date the consent. (IRM 1.2.52.3)