

Form SS-10
(Rev. Dec. 2004)

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.

Your Rights as a Taxpayer

You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. **Publication 1035, Extending the Tax Assessment Period**, provides a more detailed explanation of your rights and the consequences of the choices you may make. If you have not already received a Publication 1035, the publication can be obtained, free of charge, from the IRS official who requested that you sign this consent or from the IRS' web site at www.irs.gov or by calling toll free at 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled.

YOUR SIGNATURE HERE → _____
(Date signed)

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B).

TAXPAYER'S REPRESENTATIVE

SIGN HERE → _____
(Date signed)

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B). In addition, the taxpayer(s) has been made aware of these rights.

CORPORATE NAME → _____

CORPORATE OFFICER(S) SIGN HERE → _____ (Title) (Date signed)

→ _____ (Title) (Date signed)

I (we) am aware that I (we) have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B).

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, Specialty Programs; Director, Compliance Campus Operations; Director, Fraud/BSA, etc.)

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 Chief, Appeals.

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