

Department of the Treasury—**Internal Revenue Service**  
**Agreement to Extend the Time to Bring Suit**

In Reply Refer to:  
SSN or EIN

....., taxpayer(s)  
(Name)

of .....  
(Number, Street, City or Town, State, ZIP Code)

and the District Director of Internal Revenue, Regional Compliance Chief, Assistant Commissioner (International), or Regional Director of Appeals agree that the taxpayer(s) may bring suit to recover the taxes described below, on or before ..... Claims for  
(Expiration date)

the amounts shown below have been timely filed by the taxpayer(s), and these claims have been disallowed in whole or in part. A notice of disallowance has been mailed to the taxpayer(s) by certified or registered mail, unless the taxpayer(s) waived the requirement that the notice be issued.

Refund Credit	Period Ended	Kind of Tax	Amount of Tax	Date Notice of Disallowance Mailed or Waiver Filed

**IMPORTANT:** You must submit with this agreement a statement of the issues involved in the claims for refund or credit of the taxes listed above.

You may request in writing that the claims be reopened and reconsidered at any time before the expiration date shown. You should state the particular circumstances on which you base the request. Please identify the claims in the request by stating the amounts claimed, the periods involved, and the date and symbols appearing on the letter in which notice of disallowance was given, or the date the waiver (Form 2297) was filed. Attach a copy of this agreement to your request.

This agreement will not be effective until the District Director, Assistant Commissioner (International), or the Regional Director of Appeals signs it. You should therefore be prepared to protect your interests by bringing suit, if desired, at any time before this agreement is signed. If the District Director, Regional Compliance Chief, Assistant Commissioner (International), or Regional Director of Appeals signs this agreement, the final decision in any case now in litigation does not bind them in the disposition, of the issues on the taxes covered by this agreement.

Signature instructions are on the back of this form.

Your Signature Here → .....  
(Date signed)

Spouse's Signature Here → .....  
(Date signed)

Taxpayer's Representative Sign Here → .....  
(Date signed)

Corporate Name → .....

Corporate Officer(s) Sign Here → .....  
(Title) (Date signed)

→ .....  
(Title) (Date signed)

.....  
District Director of Internal Revenue

.....  
Regional Compliance Chief

.....  
Regional Director of Appeals

.....  
Assistant Commissioner (International)

By .....  
(Signature and Title) (Date signed)

## Instructions

If this agreement is for any year(s) you filed a joint return, both husband and wife must sign the original and copy of this form unless one, acting under a power of attorney, signs as agent for the other. The signatures must match the names as they appear on this form.

If you are an attorney or agent of the taxpayer(s), you may sign this agreement provided the action is specifically authorized by a power of attorney. If you didn't previously file the power of attorney, please include it with this form.

If you are acting as a fiduciary (such as executor, administrator, trustee, etc.) and you sign this agreement, also attach a completed Form 56, Notice Concerning Fiduciary Relationship, if you haven't already filed one.

If the taxpayer is a corporation, sign this agreement with the corporate name followed by the signature and title of the officer(s) authorized to sign.