

Form <b>872-D</b> (Rev. January 2001)	Department of the Treasury - Internal Revenue Service <b>Consent to Extend the Time on Assessment          of Tax Return Preparer Penalty</b>	In reply refer to: <hr/> Taxpayer Identification Number
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\_\_\_\_\_ (Name)

a tax return preparer, of \_\_\_\_\_  
 (Number, Street, Town or City, State, and ZIP Code)

and the Commissioner of Internal Revenue consent and agree to the following:

(1) The penalty imposed by section 6694(a) and/or 6695 of the Internal Revenue Code may be assessed against the above named tax return preparer at any time on or before \_\_\_\_\_ with respect to the tax return(s) for claim(s) for refund of the taxpayers named below.

(2) The tax return preparer may file a claim for credit or refund and the Internal Revenue Service may credit or refund the penalty(ies) within 6 months after this agreement ends.

Form number of return for which penalty is being charged	Taxpayer's name as shown on return	Taxpayer's identification number	Tax period

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

<b>WHO MUST SIGN</b>  The consent should be signed by the preparer. An attorney or agent may sign this consent if specifically authorized by a power of attorney which, if not previously filed, must accompany this form.	_____ <div style="display: flex; justify-content: space-between;"> <span>(Signature)</span> <span>(Date signed)</span> </div>
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**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)

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## 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.