

# Notice of Deficiency-Waiver

Name, SSN or EIN, and address of taxpayer(s)

Kind of tax	<input type="checkbox"/> Copy to authorized representative	
Tax Year Ended	Deficiency	
	Increase in Tax	Penalties

**See the attached explanation for the above deficiencies.**

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest provided by law.

Your signature	Date signed
Spouse's signature <i>(if a joint return was filed)</i>	Date signed
Taxpayer's representative sign here	Date signed

Corporate name

Corporate officers sign here

Signature	Title	Date signed
Signature	Title	Date signed

**Note:**

If you consent to the assessment of the amounts shown in this waiver, please sign and return it in order to limit the accumulation of interest and expedite our bill to you. Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are entitled to a refund. It will not prevent us from later determining, if necessary, that you owe additional tax; nor will it extend the time provided by law for either action.

If you later file a claim and the Internal Revenue Service disallows it, you may file suit for refund in a district court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

**Who Must Sign**

If this waiver is for any year(s) for which you filed a joint return, both you and your spouse must sign the original and duplicate of this form. Sign your name exactly as it appears on the return. If you are acting under power of attorney for your spouse, you may sign as agent for him or her.

For an agent or attorney acting under a power of attorney, a power of attorney must be sent with this form if not previously filed.

For a person acting in a fiduciary capacity (executor, administrator, trustee), file Form 56, Notice Concerning Fiduciary Relationship, with this form if not previously filed.

For a corporation, enter the name of the corporation followed by the signature and title of the officer(s) authorized to sign.

**If you agree, please sign one copy and return it; keep the other copy for your records.**