



Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund

DR-872
R. 01/16
Rule 12-16.003
Florida Administrative Code
Effective 01/16

Consent Agreement #:

| Tax and Governing Statute | Taxable Period | Current SOL | New SOL Expiration Date |
|---|---|----------------------|-------------------------|
| <input type="checkbox"/> Sales and Use Tax and any other applicable surtax(es), Chapter 212, F.S. | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> Corporate Income Tax, Chapter 220, F.S. | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> Intangible Personal Property Tax, Chapter 199, F.S. | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> Documentary Stamp Tax, Chapter 201, F.S. | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> Communications Services Tax, Chapter 202, F.S. | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> Other: | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> Other: | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="checkbox"/> Other: | <input type="text"/> - <input type="text"/> | <input type="text"/> | <input type="text"/> |

Printed Taxpayer's Name

Federal Identification Number:

Taxpayer's Signature

Taxpayer's Mailing Address

City

State

ZIP

The taxpayer specified above and the Florida Department of Revenue consent, with respect to the tax(es) and period(s) specified above, that assessments or claims for refunds may be filed at any time on or before the new statute of limitations (SOL) date indicated above. This consent to extend the statute of limitations includes tax liabilities or refunds for which the taxpayer is or may be responsible as a result of merger, consolidation, or transferee liability.

This consent will not deprive the taxpayer of any appeal rights to which the taxpayer would otherwise be entitled.

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

Corporate Name:

Printed Name of Authorized Official

Title

Signature of Official

Date Signed

Printed Name of Authorized Official

Title

Signature of Official

Date Signed

Florida Department of Revenue Designee

By:

Printed Name of FDOR Designee

Case Number(s):

Signature of FDOR Designee

Business Partner Number

Title of FDOR Designee

Date Signed

Statutory Authority: Section 213.23(1), F.S., provides that, "The executive director of the department or his or her designee may enter into agreements with taxpayers which extend the period during which an assessment may be issued or a claim for refund may be filed with respect of any tax, license, or fee collected by the Department of Revenue. Notwithstanding provisions of s. 95.091 or s. 215.26 to the contrary, if, before the expiration of time prescribed in a revenue law of this state for issuance of an assessment or claim of a refund, both the department and the taxpayer have consented in writing to the issuance of an assessment or claim of a refund after such time, an assessment may be issued or a claim for refund may be made at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements made before the expiration of the period previously agreed upon."