



# State of Alabama Department of Revenue

BA: RS1  
3/2012

Montgomery, Alabama 36132  
(www.revenue.alabama.gov)

## Agreement Extending Period of Limitation For Assessment or Refund

**FOR INSTRUCTIONS SEE REVERSE SIDE • SIGN AND RETURN ALL COPIES**

Taxpayer's Name and Address:

\_\_\_\_\_ SSN / FEIN: \_\_\_\_\_

\_\_\_\_\_ Spouse's SSN: \_\_\_\_\_  
(If applicable)

\_\_\_\_\_ Taxable Period(s): \_\_\_\_\_

\_\_\_\_\_

As provided in **Code of Alabama 1975**, the taxpayer and the Alabama Department of Revenue hereby consent and agree as follows:

The amount of \_\_\_\_\_ tax(es) / penalty / interest due from, or refund due to, the  
(type of tax)  
taxpayer under the provisions of the **Code of Alabama 1975**, for the tax period(s) indicated, may be assessed or claimed at any time on or before

\_\_\_\_\_, 20\_\_\_\_;

except that the Department may also enter an assessment of income or estate taxes at any time prior to the expiration of one year from the date the Department is notified or otherwise learns of a final determination by the Internal Revenue Service of the taxpayer's liability for federal income or estate taxes for the concurrent period(s); and the taxpayer may file a claim for refund at any time prior to the expiration of one year from the date the federal changes become final.

### For the Individual Taxpayer

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_  
or Representative

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_  
(If applicable)

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 with the Alabama Department of Revenue, please include it with this form.

### For the Corporate Taxpayer

### Alabama Department of Revenue

\_\_\_\_\_ By \_\_\_\_\_  
(Corporate name) (Signature)

\_\_\_\_\_ (Officer or Representative printed name) \_\_\_\_\_ (Representative printed name)

By \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
(Signature)

Title \_\_\_\_\_ Date \_\_\_\_\_

## Individual Instructions

If this consent is executed with respect to a year for which a joint return of a husband and wife was filed, it must be signed by both spouses, except that one spouse may sign as the agent for the other.

***Sign and return all copies of this form.***

## Corporate Instructions

Type or print the corporate name, followed by the signature and title of such officer or officers of the corporation as are empowered under the laws of the state in which the corporation is located to sign for the corporation.

***Sign and return all copies of this form.***