Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

(Rev. December 2006) Department of the Treasury Internal Revenue Service

Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Agreement

► Attach to your income tax return.

OMB No. 1545-1395

Attachment

Sequence No. 145

Name(s) of consenting taxpayer(s)		Identifying number (see instructions)	
		Social security number of spouse (only if a joint income tax return was filed)	
Numb	ber, street, and room or suite no. (If a P.O. box, see instructions.)	000	
City o	or town, state, and ZIP code		
	taxpayer(s) listed above and the Commissioner of Internal Revenue, pursuar following:	t to the regulations under section 367, agree to	
1	The amount of any Federal income tax due relating to the transfer describ made by or for the above taxpayer(s) for the tax year ended	,, may be	
	month	day year	
	month day	, (expiration date—see instructions). year	
2	This consent establishes an extended period for assessing tax. The expirat or otherwise affected by the operation of law in the same manner as the origin in tax covered by this consent is issued, the period for assessing tax will not provided for by section 6503(a), plus any time that remains in the assessment takes effect. Under no circumstances will this consent reduce the period of assessment.	nal period. For example, if a notice of deficiency end prior to the end of the suspension period period, as extended, at the time the suspension	
3	The consenting taxpayer(s) may file a claim for credit or refund for the tax months after the period ends for assessing tax established by this consent.	assessed by reason of this consent within 6	
4	The amount of any deficiency assessment covered by this consent will be lidue relating to the recognition of gain on the transfer described in item 5, interest attributable thereto and consequential changes to other items based	including any penalties, additions to tax, and	
5	Complete the following information:		
а	Date of transfer		
b			
С	Name of transferee and identifying number, if any		
it is t	er penalties of perjury, I declare that I have examined this consent, including accompanying statemer true, correct, and complete. A signed consent, properly completed in accordance with this form a missioner of Internal Revenue.		
	Signature of consenting taxpayer (see instructions)	Date	
	Signature of spouse (complete only if a joint return is filed)	Date	
	Taxpayer's representative sign here		
,	Taxpayer's representative sign here	Date	
	Corporate officer(s) sign here	Date	