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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.

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

OMB No. 1545-1395

Attachment  
 Sequence No. **145**

▶ **Attach to your income tax return.**

Name(s) of consenting taxpayer(s)	Identifying number (see instructions)
	Social security number of spouse (only if a joint income tax return was filed)

Number, street, and room or suite no. (If a P.O. box, see instructions.)

City or town, state, and ZIP code

The taxpayer(s) listed above and the Commissioner of Internal Revenue, pursuant to the regulations under section 367, agree to the following:

- 1 The amount of any Federal income tax due relating to the transfer described in item 5, below, on any income tax return made by or for the above taxpayer(s) for the tax year ended \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, may be assessed at any time on or before \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, (expiration date—see instructions).  
 \_\_\_\_\_ month \_\_\_\_\_ day \_\_\_\_\_ year  
 \_\_\_\_\_ month \_\_\_\_\_ day \_\_\_\_\_ year
- 2 This consent establishes an extended period for assessing tax. The expiration of the extended period may be suspended or otherwise affected by the operation of law in the same manner as the original period. For example, if a notice of deficiency in tax covered by this consent is issued, the period for assessing tax will not end prior to the end of the suspension period provided for by section 6503(a), plus any time that remains in the assessment period, as extended, at the time the suspension takes effect. Under no circumstances will this consent reduce the period of time otherwise provided by law for making an assessment.
- 3 The consenting taxpayer(s) may file a claim for credit or refund for the tax assessed by reason of this consent within 6 months after the period ends for assessing tax established by this consent.
- 4 The amount of any deficiency assessment covered by this consent will be limited to the amount of any Federal income tax due relating to the recognition of gain on the transfer described in item 5, including any penalties, additions to tax, and interest attributable thereto and consequential changes to other items based on that adjustment.
- 5 Complete the following information:
  - a Date of transfer .....
  - b Description of the property transferred.....  
 .....  
 .....  
 .....
  - c Name of transferee and identifying number, if any.....  
 .....

Under penalties of perjury, I declare that I have examined this consent, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete. A signed consent, properly completed in accordance with this form and its instructions, is deemed to have been executed by the Commissioner 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	▶ _____ Date
▶ _____ Corporate officer(s) sign here	▶ _____ Date