



## Instructions for Completing the Form 872 and the Consent to Extend the Time to Assess Civil Penalties Provided by 31 U.S.C. 5321

A [Consent to Extend the Time to Assess Tax \(Form 872\)](#) and a [Consent to Extend the Time to Assess Civil Penalties Provided by 31 U.S.C. 5321](#) (the FBAR consent form) must be submitted with your voluntary disclosure by the deadline specified in the letter from IRS Criminal Investigation acknowledging receipt of a timely voluntary disclosure.

General instructions for completing the Form 872 and the FBAR consent form are outlined below. No modifications to any of the terms of the consents may be made by the taxpayer. The I.R.S. will not grant any request to restrict the consents to specific issues.

If you have questions regarding the preparation of these forms, please call the OVDP Hotline at 267-941-0020.

### Instructions for Form 872

TIN:	Enter the taxpayer identification number of the individual or entity making the voluntary disclosure. The taxpayer identification number for individuals is typically the social security number of the individual. If a joint voluntary disclosure is made by taxpayers filing a joint return, enter both social security numbers.	
Names:	Enter the name of the taxpayer making the voluntary disclosure as it appears on the tax return as filed unless, since filing, there has been a name change. In that case, the Form 872 should be prepared using both names. Example: "Mary Doe, formerly Mary Brown." If a joint voluntary disclosure is made by taxpayers who filed joint returns, enter the names of both the husband and wife. Example: "John Doe and Mary Doe."	
Address:	Enter the taxpayer's current address, rather than the address shown on the return.	
Tax Periods:	Enter the ending date (usually December 31, 20XX) of each of the eight years in the voluntary disclosure period.	
Expiration Date:	Enter December 31 of the calendar year that falls at least 2 years after the form 872 is submitted. For example, for an 872 submitted on December 10, 2012, the expiration date would be December 31, 2014, and for an 872 submitted on January 10, 2013, the expiration date would be December 31, 2015.	
Signatures:	Individuals:	Taxpayer making the voluntary disclosure should sign the Form 872. If a joint voluntary disclosure was made by taxpayers who filed joint returns, both the husband and wife must sign the Form 872.
	Minors:	The Form 872 should be executed by the parent, as natural guardian having custody of a child, or any legal guardian of the person appointed under state law if the taxpayer is a minor at the time the Form 872 is signed. If there is a guardian of the property of the minor under state law, that guardian should sign the Form 872.
	Decedents:	For returns of a taxpayer who is now deceased, the Form 872 for a Form 1040 should be signed by the executor, administrator, or personal representative of the decedent's estate. There is no provision in the law for entering into an agreement to extend the statute of limitations for an estate tax return.
	Corporations:	The Form 872 should be signed with the corporate name, followed by the signature and title of such officers of the corporation as are empowered to sign for the corporation under the laws of the state in which the corporation is located. A Form 872 may be signed by the president, vice-president, treasurer, assistant-treasurer, chief accounting officer, or any other officer duly authorized to act in this capacity, whether or not they signed the return. The title of the signing officer must be shown on the Form 872.
	Trusts:	The signature line should show the name of the trust, followed by the name and designated title of the person or persons authorized by the trust instrument to sign. Example: Name: "John Doe Trust" Signature: "John Doe Trust By Richard Roe, Trustee" A Form 872 covering a return of a trust should be accompanied by Form 56, Notice Concerning Fiduciary Relationship, and a copy of the trust instrument.

Representatives:	allows that individual (the authorized representative) to extend the statute of limitations, may execute a Form 872. The power of attorney must be valid at the time the Form 872 is executed by the authorized representative.
Date:	Enter the date the Form 872 is signed. Two copies of the Form 872 with original signatures should be submitted.

**Instructions for FBAR Consent**

Name, Taxpayer Identification Number and Address of the U.S. Person:	Print the name, taxpayer identification number and address of the United States person on the lines on the FBAR consent form for the name, taxpayer identification number and address of the United States person. The taxpayer identification number for individuals is typically the Social Security number of the individual.	
Years Covered by Consent:	Include in paragraph 1 all calendar years ending in the voluntary disclosure period.	
Expiration Date:	Enter December 31 of the calendar year that falls at least 2 years after the consent is submitted. For example, for a consent submitted on December 30, 2012, the expiration date would be December 31, 2014, and for a consent submitted on January 2, 2013, the expiration date would be December 31, 2015.	
Signatures:	Individuals:	The United States person must sign and date two copies of the FBAR consent form, in the space provided for the "Signature of the United States Person." Both copies of the FBAR consent form must have the original signature of the United States person.
	Spouses:	If a foreign financial account is owned jointly by a husband and wife, separate FBAR consent forms must be signed by each person, even if any of the tax returns for the years in question were jointly signed.
	Minors:	The FBAR consent form should be executed by the parent, as natural guardian having custody of a child, or any legal guardian of the person appointed under state law if the taxpayer is a minor at the time the consent is signed. If there is a guardian of the property of the minor under state law, that guardian should sign the FBAR consent form.
	Powers of Attorney:	An individual having a valid power of attorney from the United States person, which allows that individual (the authorized representative) to extend the statute of limitations, may execute the FBAR consent form. The power of attorney must be valid at the time the FBAR consent form is executed by the authorized representative.
	Decedents:	If the United States person is deceased, the FBAR consent form must be signed by the executor or administrator of the decedent's estate.
	Corporations, Partnerships, Estates and Trusts:	For corporations, the FBAR consent form must be signed and dated by either the president, vice-president, or treasurer of the corporation. For partnerships, the FBAR consent form must be signed by a managing partner. For estates, the FBAR consent form must be signed by the executor or administrator of the estate. For trusts, the FBAR consent form must be signed by the trustee.

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