



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

DR-872
R. 01/17
Rule 12-16.003
Florida Administrative Code
Effective 01/18

Consent Agreement #:

Taxpayer Name

Business Partner Number

Tax and Governing Statute	Taxable Period	Current Statute of Limitations	New Expiration Date for Statute of Limitations
<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="text"/>
<input type="checkbox"/> Other: <input type="text"/>	<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="text"/>

Service Notification Number(s)

The taxpayer 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 because 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.

An authorized person must sign this form. This includes, but is not limited to: an owner, partner, officer, authorized member or manager, trustee, or authorized representative with a Power of Attorney

Printed Name of Authorized Person

Title

Signature

Date

Florida Department of Revenue Designee

Printed Name of FDOR Designee

Title

Signature

Date

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."

Instructions for Form DR-872

The consent agreement is executed by the taxpayer and the Florida Department of Revenue to extend the time to issue an assessment or to file a claim for refund in respect of any tax, license, or fee collected by the Department.

This agreement extends the statutory period during which an assessment may be issued, or a claim for refund may be filed, until the specific date agreed upon by both parties. This agreement must be made prior to the statutory expiration for the filing period. Subsequent agreements may be made prior to the expiration of the current specified period.

The consent agreement number indicates the sequential number of agreements that have been executed during the audit. The first agreement should be numbered "1," the second "2," and so forth. This will facilitate identification of the current statute of limitations.

A person designated in Rule 12-16.004, F.A.C., must first sign and date the consent agreement on behalf of the Florida Department of Revenue.

The consent agreement must then be signed by the taxpayer, or authorized person.

A signature on the consent agreement shall be prima facie evidence that such individual was authorized to sign the agreement on the taxpayer's behalf. The Department will accept a consent agreement or an extension of a consent agreement if a representative of the taxpayer signs it. The taxpayer must file with the Department a power of attorney granting the representative authority to execute the agreement or the extension of the agreement on behalf of the taxpayer.

The consent agreement becomes effective when it has been signed and dated by the taxpayer or the taxpayer's authorized representative and received by the Department, unless the agreement as originally signed by the Department has been subsequently altered by the taxpayer. A consent agreement or an extension of a consent agreement, signed and dated by the taxpayer or the authorized representative, is binding and sufficient when transmitted by electronic means or facsimile.

If a taxpayer no longer wishes to execute a consent agreement, the auditor should be notified of this decision as soon as possible.