



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
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INTERNAL REVENUE SERVICE NATIONAL OFFICE FIELD SERVICE ADVICE

MEMORANDUM FOR

SENIOR ATTORNEY CC

FROM:

STEVEN J. HANKIN
CHIEF, CORPORATE BRANCH
FIELD SERVICE DIVISION CC:DOM:FS

SUBJECT:

This Field Service Advice responds to your memorandum dated October 13, 1998. Field Service Advice is not binding on Examination or Appeals and is not a final case determination. This document is not to be cited as precedent.

LEGEND:

Foreign Corp 1 =

Foreign Corp 2 =

Group 1 =

Group 2 =

Corp A =

Corp B =

Corp C =

Corp D =

Corp E =

taxable period A1 =

taxable period B1 =

taxable period C1 =

taxable period C2 =

taxable period C3 =
 taxable period C4 =
 taxable period D1 =
 taxable period D2 =
 year 1 =
 year 2 =
 year 3 =
 Date A =
 Date B =
 Date C =
 Date D =
 Date E =
 Date F =
 Date G =
 X =

ISSUES:

1. Who is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp A & Subsidiaries consolidated group for its taxable period A1?

1a. What is proper language to use on the Form 872 for the Corp A & Subsidiaries consolidated group's taxable period A1?

2. Who is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp B & Subsidiaries consolidated group for its taxable period B1?

2a. What is proper language to use on the Form 872 for the Corp B & Subsidiaries consolidated group's taxable period B1?

3. Who is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp C & Subsidiaries consolidated group for its taxable period C1?

3a. What is proper language to use on the Form 872 for the Corp C & Subsidiaries consolidated group's taxable period C1?

4. Who is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp C & Subsidiaries consolidated group for its taxable period C2?

4a. What is proper language to use on the Form 872 for the Corp C & Subsidiaries consolidated group's taxable period C2?

5. Who is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp C & Subsidiaries consolidated group for its taxable period C3?

5a. What is proper language to use on the Form 872 for the Corp C & Subsidiaries consolidated group's taxable period C3?

6. Who is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp C & Subsidiaries consolidated group for its taxable period C4?

6a. What is proper language to use on the Form 872 for the Corp C & Subsidiaries consolidated group's taxable period C4?

7. Who is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp D & Subsidiaries consolidated group for its taxable period D1?

7a. What is proper language to use on the Form 872 for the Corp A & Subsidiaries consolidated group's taxable period D1?

8. Who is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp D & Subsidiaries consolidated group for its taxable period D2?

8a. What is proper language to use on the Form 872 for the Corp D & Subsidiaries consolidated group's taxable period D2?

CONCLUSION:

1. Corp C is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp A & Subsidiaries consolidated group for its taxable period A1.

1a. The Form 872 should be captioned as follows: "Corp C (EIN: XX-XXXXXXX)" and put an asterisk after it. On the bottom of form, you should add the following: "*Corp C (EIN: XX-XXXXXXX), formerly _____, successor in interest by merger with Corp A (EIN: XX-XXXXXXX), formerly _____, common parent of the Corp A and Subsidiaries consolidated group. Pursuant to Temp. Reg. § 1.1502-77T, Corp C (EIN: XX-XXXXXXX) is the alternative agent for Corp A (EIN: XX-XXXXXXX) and Subsidiaries consolidated group with respect to taxable period A1."

2. Corp B is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp B & Subsidiaries consolidated group for its taxable period B1.

2a. The Form 872 should be captioned as follows: "Corp B (EIN: XX-XXXXXXX), formerly _____" and put an asterisk after it. On the bottom of form, you should add the following: "* With respect to the consolidated tax liability of the Corp B (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable period B1."

3. Corp C is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp C & Subsidiaries consolidated group for its taxable period C1.

3a. The Form 872 should be captioned as follows: "Corp C (EIN: XX-XXXXXXX), formerly _____" and put an asterisk after it. On the bottom of form, you should add the following: "*With respect to the consolidated tax liability of Corp C (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable period C1.

4. Corp C is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp C & Subsidiaries consolidated group for its taxable period C2.

4a. The Form 872 should be captioned as follows: "Corp C (EIN: XX-XXXXXXX), formerly _____" and put an asterisk after it. On the bottom of form, you should add the following: "*With respect to the consolidated tax liability of Corp C (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable period C2.

5. Corp C is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp C & Subsidiaries consolidated group for its taxable period C3.

5a. The Form 872 should be captioned as follows: "Corp C (EIN: XX-XXXXXXX)" and put an asterisk after it. On the bottom of form, you should add the following: "*With respect to the consolidated tax liability of Corp C (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable period C3."

6. Corp C is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp C & Subsidiaries consolidated group for its taxable period C4.

6a. The Form 872 should be captioned as follows: "Corp C (EIN: XX-XXXXXXX)" and put an asterisk after it. On the bottom of form, you should add the following: "*With respect to the consolidated tax liability of Corp C (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable period C4."

7. Corp D is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp D & Subsidiaries consolidated group for its taxable period D1.

7a. The Form 872 should be captioned as follows: "Corp D (EIN: XX-XXXXXXX)" and put an asterisk after it. On the bottom of form, you should add the following: "* With respect to the consolidated tax liability of the Corp D (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable period D1."

8. Corp D is the proper party to execute Forms 872 (Consent to Extend the Time to Assess Tax) for the Corp D & Subsidiaries consolidated group for its taxable period D2.

8a. The Form 872 should be captioned as follows: "Corp D (EIN: XX-XXXXXXX)" and put an asterisk after it. On the bottom of form, you should add the following: "* With respect to the consolidated tax liability of the Corp D (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable period D2."

FACTS:

At various times between year 1 and year 3, Corp A, Corp B, Corp C, and Corp D were all, at one time or another, common parent agents for various consolidated groups of affiliated corporations. All four corporations, at one time or another, filed consolidated returns for their respective consolidated groups. It appears that, during this 3-year period, all four corporations were affiliated through the indirect stock ownership of Foreign Corp 1.

It appears that Foreign Corp 1 had two principal subsidiary chains, designated as Group 1 and Group 2. Corp A and Corp C were members of the Group 2.¹ Corp B was a member of the Group 1. Corp D was a member of Group 1 and, for a time, was a member of the Corp B and Subsidiaries consolidated group.

During year 1 and early year 2, Corp A, Corp B, and Corp C were common parents of separate consolidated groups and all filed separate consolidated returns. Thereafter, these four corporations and their subsidiaries underwent significant and extensive realignments within and between the two Groups.

¹Corp A and Corp C were both essentially wholly owned by Foreign Corp 2, which in turn was wholly owned by Foreign Corp 1.

On Date A, Corp A changed its name. On or around Date B, Corp C acquired 100% of Corp B, thereby terminating the existence of the Corp B and Subsidiaries consolidated group.² On or around the same date, Corp A obtained X% of the stock of Corp D, a wholly-owned subsidiary of Corp B and a member of the Corp B and Subsidiaries consolidated group. The result of the latter two events was that no corporation had a controlling interest in Corp D, and therefore, Corp D and its subsidiaries elected to file their own consolidated return. Thus, as of Date B, Corp A, Corp C, and Corp D were the common parents of separate consolidated groups filing separate consolidated returns. Corp B, now a member of the Corp C and Subsidiaries consolidated group, was no longer a common parent and filed no further consolidated returns.

On Date C, Corp C acquired 100 percent of the outstanding stock of Corp A. On Date D, Corp A was merged into Corp C, with Corp C surviving. Pursuant to the merger, Corp C changed its name to that previously held by the former Corp A. This merger also resulted in the termination of the existence of Corp D and Subsidiaries consolidated group, all members of which became new members of the Corp C and Subsidiaries consolidated group. A further result of this merger was that Corp C became the common parent for the U.S. members of Group 1 and Group 2.

In a letter dated Date E, the taxpayer represented that the transaction in question was a section 368(a)(1)(D) reorganization and, also, that the transaction constituted a reverse acquisition within the meaning of Treas. Reg. § 1.1502-75(d)(3). In the letter, the taxpayer represented that, Foreign Corp 2, the shareholder of Corp A owned, after the transaction and as a result of having owned the stock of Corp A, more than 50 percent of the stock of Corp C. Based upon these representations, the taxpayer treated the Corp A and Subsidiaries consolidated group as continuing

²We do not know how this acquisition was consummated. Nor do we have enough information to determine whether the Corp B and Subsidiaries consolidated group underwent a reverse acquisition which, if this was the case, would tell us which group continued. Corp B filed a short year consolidated return, covering a tax period ending on the date of acquisition. In filing a short year return, Corp B thereby indicated that it believed that its consolidated group terminated. If Corp C's acquisition of Corp B was in fact a reverse acquisition, there would be important implications here. Corp B would have filed the short tax year return in error; rather its consolidated group would have continued. Further, Corp C's consolidated group would have ceased to exist, and therefore it should have filed a short year tax return. However, we do not have any facts to suggest that the acquisition of Corp B by Corp C was a reverse acquisition.

in existence after the transaction, with Corp C as the new common parent of this group.³

On Date G, Corp E, now the parent corporation of all remaining members of the former Corp A and Subsidiaries consolidated group, merged into Corp B, with Corp B surviving. Pursuant to the merger, Corp B changed its name to that previously held by the former Corp E.

Although not mentioned above, there were several mergers of certain other members of the various consolidated groups. These mergers occurred within the consolidated group. None of these mergers affect the advice provided herein.

The following 8 consolidated returns⁴ were filed by the various consolidated groups mentioned herein and are pertinent to the analysis set forth below:

A consolidated return, covering taxable period A1, was filed on behalf of the former Corp A and Subsidiaries consolidated group. The common parent of this consolidated group is no longer in existence. Corp A was acquired by Corp C on Date C and shortly merged into Corp C, and thereby out of existence on Date D.

A consolidated return, covering taxable period B1, was filed on behalf of the former Corp B and Subsidiaries consolidated group. Corp B, which is still in existence, was the common parent of this consolidated group during the period covered by the return. Corp B, now a first-tier subsidiary of Corp C, was acquired by Corp C on or around Date B.

Two consolidated returns were filed on behalf of the former Corp D and Subsidiaries consolidated group, covering the periods of D1 and D2, respectively. Corp D, also still in existence, was the common parent of this consolidated group during the period covered by the returns. Corp D, now a second-tier subsidiary of Corp C.

³Assuming the taxpayer has correctly characterized this transaction, the result of the reverse acquisition was to terminate the existence of Corp C and Subsidiaries consolidated group. If so, Corp C correctly filed a short consolidated return for the period C2.

⁴All 8 returns were filed in year 3. All returns contain an illegible signature on the signature line of the filed Form 1120, and a title designation of "Vice President - Taxes." We do not know who signed the form, we can only assume that the signer was an officer of Corp C because Corp C is the present common parent of the former members of the various consolidated groups mentioned above.

Four consolidated returns were filed on behalf of the Corp C and Subsidiaries consolidated group, covering the periods of C1, C2, C3 and C4, respectively. Corp C is still in existence and is now the common parent of the former members of the other three consolidated groups. Corp C acquired Corp A through stock purchase followed by merger, and acquired Corp B and (indirectly) Corp D through stock acquisition.

LAW AND ANALYSIS

Generally, the common parent, with certain exceptions not applicable here, is the sole agent for each member of the group, duly authorized to act in its own name in all matters relating to the tax liability for the consolidated return year. Treas. Reg. § 1.1502-77(a). The common parent in its name will give waivers, and any waiver so given, shall be considered as having also been given or executed by each such subsidiary. Treas. Reg. § 1.1502-77 (a). Thus, generally the common parent is the proper party to sign consents, including the Form 872 waiver to extend the period of limitations, for all members in the group. Treas. Reg. § 1.1502-77(a). The common parent and each subsidiary which was a member of the consolidated group during any part of the consolidated return year is severally liable for the tax for such year. Treas. Reg. § 1.1502-6 (a).

Corp A

Treas. Reg. § 1.1502-77T is applicable here to certain years at issue in this case because Corp A is no longer in existence. Treas. Reg. § 1.1502-77T provides for alternative agents, and applies if the corporation that is the common parent of the group ceases to be the common parent, whether or not the group remains in existence under Treas. Reg. § 1.1502-75(d) (*i.e.*, group remains in existence as a result of a reverse acquisition or a downstream transfer). Treas. Reg. § 1.1502-77T applies to waivers of the statute of limitations for taxable years for which the due date (without extensions) of the consolidated return is after September 7, 1988.

Temp. Reg. § 1.1502-77T provides that a waiver of the statute of limitations, with respect to the consolidated group, given by any one or more corporations referred to in paragraph (a)(4) of the section is deemed to be given by the agent of the group. Subparagraph (a)(4)(i) lists as an alternative agent the common parent of the group for all or any part of the year to which the notice or waiver applies. In this case, the common parent, Corp A, merged into Corp C and is no longer in existence. Therefore, this subparagraph cannot apply.

Subparagraph (a)(4)(ii) lists as an alternative agent a successor to the former common parent in a transaction in which I.R.C. § 381(a) applies. Section 381(a) applies to an acquisition of assets of a corporation by another corporation in a distribution to such other corporation to which section 332 (relating to liquidations of subsidiaries) applies; or in a transfer to which section 361 (relating to nonrecognition of gain or loss to corporations) applies, but only if the transfer is in

connection with a reorganization described in subparagraphs (A), (C), (D), (F), or (G) of section 368(a)(1). On Date D, Corp A merged into Corp C. The taxpayer characterized this transaction as a section 368(a)(1)(D) reorganization to which section 381 would apply. If, in fact, Foreign Corp 2 owned the stock in Corp A and Corp C, and Foreign Corp 2 distributed its stock in Corp A to Corp C, and then Corp A liquidated, the transaction may have constituted a "D" reorganization. However, this has not been verified by your office and we do not have any documentation to support such a conclusion. Therefore, we cannot conclude that this transaction constitutes a "D" reorganization. Accordingly, we cannot conclude with any certainty that Corp C would be the alternative agent for the former Corp A and Subsidiaries consolidated group under this subparagraph.

Subparagraph (a)(4)(iii) lists as an alternative agent the agent designated by the group under Treas. Reg. § 1.1502-77(d). Treas. Reg. § 1.1502-77(d) provides that if the common parent corporation contemplates dissolution, or is about to be dissolved, or if for any other reason its existence is about to terminate, it may designate, subject to the approval of such district director, another member to act as agent in its place. If the common parent corporation does not make this designation, the remaining members may, subject to the approval of such district director, designate another member to act as such agent. If no designation is made by the remaining members of the group, the district director may deal directly with any member of the group in respect of its liability. Neither Corp A nor the remaining members of the Corp A and Subsidiaries consolidated group designated another member to act as agent in Corp A's place. Accordingly, this subparagraph does not apply.

Subparagraph (a)(4)(iv) lists as an alternative agent the common parent of the group at the time the waiver is given, if the group remains in existence following a reverse acquisition (Treas. Reg. § 1.1502-75(d)(3)(i) or downstream transfer (Treas. Reg. § 1.1502-75(d)(2)(ii)). The taxpayer claims that the transaction constituted a reverse acquisition. Treas. Reg. § 1.1502-75(d)(3)(i) provides:

If a corporation (first corporation) or any member of a group of which the first corporation is the common parent acquires stock of another corporation (second corporation), and as a result the second corporation becomes a member of a group of which the first corporation is the common parent, and the stockholders (immediately before the acquisition) of the second corporation, as a result of owning stock of the second corporation, own (immediately after the acquisition) more than 50 percent of the fair market value of the outstanding stock of the first corporation, then any group of which the first corporation was the common parent immediately before the acquisition shall cease to exist as of the date of acquisition, and any group of which the second corporation was the common parent

immediately before the acquisition shall be treated as remaining in existence (with the first corporation becoming the common parent of the group).

In the instant case, Corp C is the first corporation, the acquiring corporation, and Corp A is the second corporation, or the acquired corporation. In the transaction, Corp C acquired the stock of Corp A and then Corp A merged into Corp C, with Corp C surviving. According to the taxpayer, the shareholder of Corp A, Foreign Corp 2, as a result of owning stock of Corp A (immediately before the acquisition), owned (immediately after the acquisition) more than 50 percent of the fair market value of the outstanding stock of Corp C. If Foreign Corp 2 owned Corp C and Corp A and Corp C and Corp A were separate affiliated groups, then the transaction may have been a reverse acquisition. The organizational chart seems to support this scenario. However, we do not have any documentation to support such a conclusion. Therefore, we cannot conclude with any certainty that Corp C would be the alternative agent for the former Corp A consolidated group under this subparagraph.

In conclusion, pursuant to Temp. Reg. § 1.1502-77T, Corp C would be the alternative agent for the Corp A and Subsidiaries consolidated group for the taxable period A1, if the transaction at issue constituted either a "D" reorganization or a reverse acquisition. However, the facts as presented do not establish the reorganization or reverse acquisition requirements have been satisfied. There is some risk in relying upon these provisions.

Corp C may be a successor in interest to Corp A. The Certificate of Ownership and Merger provides that Corp A would merge into Corp C pursuant to section of the General Corporation Law of the State of . Further, the certificate provides that Corp C would assume all of Corp A's debts, liabilities and obligations. Section provides:

(a) In any case in which at least 90% of the outstanding shares of each class of the stock of a corporation or corporations is owned by another corporation . . . the corporation having such stock ownership may either merge the other corporation or corporations into itself and assume all of its or their obligations

Under section , Corp C assumes all of Corp A's obligations upon the merger, which would include Corp A's tax liability arising in the taxable period A1. Therefore, Corp C may be a successor in interest to Corp A and may be an alternative agent if the transaction constitutes either a "D" reorganization or a reverse acquisition. The taxpayer has represented that the transaction is a "D"

reorganization and a reverse acquisition. However, the facts as represented do not establish whether the transaction constituted a reorganization or a reverse acquisition. Based upon the facts as presented, we conclude that the District Director should obtain a Form 872 from Corp C, as successor in interest and as alternative agent. If the taxpayer ever challenges the validity of the Form 872, we would argue that the taxpayer was collaterally estopped from making such a challenge because of its representations to the Service that the transaction did constitute a "D" reorganization and a reverse acquisition, and its representation that Corp C is the alternative agent for the former Corp A and Subsidiaries consolidated group.

Concerning the consolidated return filed for the taxable period A1, the Form 872 should be captioned as follows: "Corp C (EIN: XX-XXXXXXX)" and put an asterisk after it. On the bottom of form, you should add the following: "Corp C (EIN: XX-XXXXXXX), formerly _____, successor in interest by merger with Corp A (EIN: XX-XXXXXXX), formerly _____, common parent of the Corp A and Subsidiaries consolidated group. Pursuant to Temp. Reg.

§ 1.1502-77T, Corp C (EIN: XX-XXXXXXX) is the alternative agent for Corp A (EIN: XX-XXXXXXX) and Subsidiaries consolidated group with respect to taxable period A1."

Corp B

Corp B is still in existence and, therefore, it has the authority under Treas. Reg. § 1.1502-77(a) to execute Forms 872, with respect to its consolidated group for the year in which it was acting as the common parent. This is true, even though Corp B is no longer acting as common parent of the Corp B and Subsidiaries consolidated group. *Id.*; Treas. Reg. § 1.1502-77T; and *Union Oil v. Commissioner*, 101 T.C. 130 (1993). Thus, Corp B is the proper entity to sign the Form 872 for the former Corp B and Subsidiaries consolidated group for taxable period B1.

The Form 872 should be captioned as follows: "Corp B (EIN: XX-XXXXXXX), formerly _____" and put an asterisk after it. On the bottom of the form, you should add the following: "* With respect to the consolidated tax liability of the Corp B (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable period B1."

Corp C

Corp C is the proper party to execute a Form 872 for all years in which it, as common parent, filed consolidated returns for the Corp C and Subsidiaries consolidated group. Thus, Corp C is the proper entity to sign Forms 872 for the Corp C and Subsidiaries consolidated group for taxable periods C1, C2, C3 and C4. As mentioned above, the taxpayer states that Corp C's acquisition of Corp A was a reverse acquisition and/or a D reorganization. Even if this were true (and we assume that it is), it does not change our conclusion that Corp C is the proper party

with regard to the above mentioned consolidated returns. All members listed on these returns will be bound by Corp C's signature.

Concerning the consolidated returns filed for taxable periods C1 and C2, the Form 872 should be captioned as follows: "Corp C (EIN: XX-XXXXXXX), formerly _____" and put an asterisk after it. On the bottom of the form, you should add the following: "*With respect to the consolidated tax liability of Corp C (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable periods C1 and C2.

Concerning the consolidated returns filed for taxable periods C3 and C4, the Form 872 should be captioned as follows: "Corp C (EIN: XX-XXXXXXX)" and put an asterisk after it. On the bottom of form, you should add the following: "*With respect to the consolidated tax liability of Corp C (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable periods C3 and C4."

Corp D

Corp D is still in existence and, therefore, it has the authority under Treas. Reg. § 1.1502-77(a) to execute Forms 872, with respect to its consolidated group for the taxable periods in which it was acting as the common parent. This is true, even though Corp D is no longer acting as common parent of the Corp D and Subsidiaries consolidated group. Id.; Treas. Reg. § 1.1502-77T; and Union Oil v. Commissioner, 101 T.C. 130 (1993). Thus, Corp D is the proper entity to sign Form(s) 872 for the former Corp D and Subsidiaries consolidated group for taxable periods D1 and D2.

The Form(s) 872 should be captioned as follows: "Corp D (EIN: XX-XXXXXXX)" and put an asterisk after it. On the bottom of form, you should add the following: "* With respect to the consolidated tax liability of the Corp D (EIN: XX-XXXXXXX) and Subsidiaries consolidated group for taxable periods D1 and D2."

All Forms 872 should be executed by an authorized officer of the proper entity identified above. Under section 6501(c)(4), the Service and a taxpayer may consent in writing to an extension of the time for making an assessment if the consent is executed before the expiration of the normal period of assessment or the extension date agreed upon in a prior extension agreement between the parties.

Section 6061 provides that any return, statement or other document made under any internal revenue law must be signed in accordance with the applicable forms or regulations.

The regulations under section 6501(c)(4) do not specify who may sign consents. Accordingly, the Service will apply the rules applicable to the execution of the original returns to the execution of consents to extend the time to make an

assessment. Rev. Rul. 83-41, 1983-1 C.B. 399, clarified and amplified, Rev. Rul. 84-165, 1984-2 C.B. 305.

In the case of corporate returns, section 6062 provides that a corporation's income tax returns must be signed by the president, vice-president, treasurer, assistant treasurer, chief accounting officer or any other officer duly authorized to act. The fact that an individual's name is signed on the return is prima facie evidence that the individual is authorized to sign the return. I.R.C. § 6064. Accordingly, any such officer may sign a consent, whether or not that person was the same individual who signed the return. Rev. Rul. 84-165, 1984-2 C.B. 305.

CASE DEVELOPMENT, HAZARDS AND OTHER CONSIDERATIONS: None.

If you have any questions, please contact _____ of the Corporate Branch
of the Field Service Division at (202) 622-7930.

cc: Assistant Regional Counsel (LC) CC:
Assistant Regional Counsel (TC) CC: