
Instructions

If the recession of the notice of deficiency is for income tax for which a joint return was filed, and a joint notice of deficiency was issued both husband and wife must sign the original and copy of this form. Unless one acting under power of attorney, signs as agent for the other. The signatures must match the names as they appear on the front of this form.

If you are an attorney or agent of the taxpayer(s), you may sign this agreement provided the action is specifically authorized by a power of attorney. If a power of attorney was not previously filed, it must be included with this form.

If you are acting as a fiduciary (such as executor, administrator, trustee, etc.) and you sign this agreement, attach Form 56, *Notice Concerning Fiduciary Relationship*, unless it was previously filed.

If the taxpayer is a corporation, sign this agreement with the corporate name followed by the signature and title of the officer(s) authorized to sign.

The effective date of this agreement shall be the date on which the Commissioner or his delegate signs this form.