

Consent Fixing Period or Limitation upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(Rev. April 1996)

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

[Name of Support Group]
.....
(Exact legal name of organization as shown in organizing document)

[Address]
.....
(Number, street, city or town, state, and ZIP code)

} and the
District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year December 31, 1998
(Month, day, and year)

[FILE THIS FORM 872-C IN DUPLICATE]

Name of organization (as shown in organizing document) [Name of Organization]	Date
Officer or trustee having authority to sign	
Signature ► [Type name of signor]	Title ►
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)	Date

By ►

You must complete this form and attach it to the Form 1023 if you checked box h, i, or j of Part III, question 10, and the organization has not completed a tax year of at least 8 months.

For example: If the organization incorporated May 15 and its year ends December 31, it has completed a tax year of only 7½ months. Therefore, Form 872-C must be submitted.

- (a) Enter the name of the organization. This must be entered exactly as it appears in the organizing document. Do not use abbreviations unless the organizing document does.
- (b) Enter the current address.
- (c) Enter the ending date of the first tax year.

For example:

- (1) If the organization was formed on June 15 and it has chosen December 31 as its year end, enter December 31, 19
 - (2) If the organization was formed June 15 and it has chosen June 30 as its year end, enter June 30, 19 In this example, the organization's first tax year consists of only 15 days.
- (d) The form must be signed by an authorized officer or trustee, generally the president or treasurer.
 - (e) Enter the date that the form was signed.

DO NOT MAKE ANY OTHER ENTRIES.