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<b>Form SS-10</b> (Rev. June 2011)	Department of the Treasury - Internal Revenue Service <b>Consent to Extend the Time to Assess Employment Taxes</b>	In reply refer to: ERC Voluntary Disclosure Taxpayer Identification Number
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\_\_\_\_\_, taxpayer(s)  
(Name(s))  
of \_\_\_\_\_ and the  
(Number, Street, City or Town, State, ZIP Code)

Commissioner of Internal Revenue consent and agree to the following:

(1) The amount of taxes due from the taxpayer under:

(a) The Federal Unemployment Tax Act, for calendar years \_\_\_\_\_

(b) The Federal Insurance Contributions Act, for tax periods

from April 1, 2020 through December 31, 2020

(c) The income tax withholding provisions of existing or prior revenue laws, for tax periods

from \_\_\_\_\_ through \_\_\_\_\_

(d) The Railroad Retirement Tax Act, for tax periods

from \_\_\_\_\_ through \_\_\_\_\_

plus any applicable additions to the tax, may be assessed at any time on or before April 15, 2025  
(Expiration date)

(2) The collection provisions and limitations now in effect will also apply to any tax assessed within the extended period.

(3) The taxpayer(s) may file a claim for credit or refund and the Service may credit or refund the tax within 6 months after this agreement ends.

This consent is limited to the amount of any employment tax (including applicable statutory interest) for the taxable periods included in the 2020 taxable year and shall be limited to the assessment of any underpayment of tax in connection with credits claimed pursuant to section 2301 of the Coronavirus Aid, Relief, and Economic Security Act (including applicable statutory interest).

### Your Rights as a Taxpayer

You have the right to refuse to extend the period of limitations or limit this extension to a mutually agreed-upon issue(s) or mutually agreed-upon period of time. **Publication 1035, Extending the Tax Assessment Period**, provides a more detailed explanation of your rights and the consequences of the choices you may make. If you have not already received a Publication 1035, the publication can be obtained, free of charge, from the IRS official who requested that you sign this consent or from the IRS' web site at [www.irs.gov](http://www.irs.gov) or by calling toll free at 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled.

### YOUR SIGNATURE HERE →

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B). \_\_\_\_\_ (Date signed)

### TAXPAYER'S REPRESENTATIVE

#### SIGN HERE →

I am aware that I have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B). In addition, the taxpayer(s) has been made aware of these rights. \_\_\_\_\_ (Date signed)

### CORPORATE NAME →

### CORPORATE OFFICER(S) SIGN HERE →

\_\_\_\_\_  
(Title) (Date signed)  
\_\_\_\_\_  
(Title) (Date signed)

I (we) am aware that I (we) have the right to refuse to sign this consent or to limit the extension to mutually agreed-upon issues and/or period of time as set forth in I.R.C. § 6501(c)(4)(B).

### INTERNAL REVENUE SERVICE SIGNATURE AND TITLE

BY \_\_\_\_\_  
(Authorized Official Signature and Title - See instructions.) (Date signed)

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## Instructions

If this consent is for a partnership return, only one authorized partner need sign.

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

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

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

### **Signature Instructions for the taxpayer:**

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## Instructions for Internal Revenue Service Employees

The signature and title line will be signed and dated by the appropriate authorized official within your division.