



**Multistate Tax Commission Corporate Income Tax Waiver  
and Extension of Statute of Limitations**

<b>Taxpayer</b>	<b>Tax Categories:</b> <input type="checkbox"/> <b>Income and/or Franchise Tax</b>  <input type="checkbox"/> <b>Financial Institution or Bank Tax / Privilege Tax</b>  <input type="checkbox"/> <b>TN and/or OR Excise Tax</b>
<b>Address</b>	
<b>City, State, Zip</b>	

**A. States Adopting this Form**

The following states have adopted and approved the provisions of this form:

- |                      |               |               |
|----------------------|---------------|---------------|
| Alabama              | Kansas        | North Dakota  |
| Alaska               | Kentucky      | Oregon        |
| Arkansas             | Maryland      | Pennsylvania  |
| Colorado             | Missouri      | Rhode Island  |
| Delaware             | Montana       | Tennessee     |
| District of Columbia | Nebraska      | Utah          |
| Hawaii               | New Hampshire | West Virginia |
| Idaho                | New Jersey    | Wisconsin     |
| Iowa                 | New Mexico    |               |

Louisiana provides and signs its own waiver form.

**B. Terms and Conditions; Entities and Periods Covered**

- In order to permit the States identified in Section A. to perform audits of Taxpayer through the Multistate Tax Commission (“MTC”), acting as agent or independent contractor as applicable, and to make all appropriate deficiency determinations or assessments regarding the tax liability of Taxpayer and all affiliates, subsidiaries, and parent companies of Taxpayer, including applicable interest and/or penalties, Taxpayer agrees to waive the applicable statutes of limitations for the states and periods identified below.

2. If Taxpayer filed combined or consolidated returns during the audit period, this waiver will apply to all affiliates, subsidiaries, and parent companies of Taxpayer. If Taxpayer filed separate entity returns during the audit period, even in a state where unitary groups are required to file on a combined or consolidated basis, the waiver will identify and apply to each separate entity filer.
3. The extension periods agreed to in this waiver will not shorten the statute of limitations for any tax periods within the audit that remain unexpired as of the date this waiver is signed by Taxpayer.
4. Taxpayer agrees to retain for audit purposes all records and supporting data pertaining to the taxable periods covered by this waiver.
5. By signing and initialing this waiver Taxpayer agrees to extend the statute of limitations for any amended returns that are accepted by the States for any of the audit periods identified.

<b>State</b>	<b>Taxpayer Name</b>	<b>FEIN and/or State ID Number</b>	<b>Entire Audit Period</b>	<b>Period Extended Through</b>
Alabama				
Alaska				
Arkansas				
Colorado				
Delaware				
D.C.				
Hawaii				
Idaho				
Iowa				
Kansas				
Kentucky				
Maryland				
Missouri				
Montana				
Nebraska				
New Hampshire				
New Mexico				
North Dakota				
Oregon				
Pennsylvania				
Rhode Island				
Tennessee				
Utah				
West Virginia				
Wisconsin				

**C. Refunds**

1. Except for the States noted in 2., 3., and 4., of this section, the States identified in section A. agree that the signing, initialing, and filing of this waiver also extends the statutory periods during which Taxpayer may file a claim for refund if the statutory periods have not already expired prior to the signing, initialing, and filing of this waiver to the extent permitted by the laws of each State. The filing of this waiver constitutes the filing of a refund claim for the extended periods as to amounts determined by the States to be due and owing the Taxpayer if the statutory periods for filing refund claims have not already expired prior to the filing of this waiver.
2. The laws of Missouri, New Mexico, Nebraska, North Dakota, Tennessee and Wisconsin do not provide that the signing of this waiver constitutes the filing of a refund claim, but do provide that signing this waiver extends the period of time a taxpayer has to file a refund claim.
3. The law of Alabama requires a written petition for refund be filed in accordance with § 40-2A-7(c), Code of Alabama 1975. However, in some instances the Alabama Department of Revenue may issue an automatic refund in accordance with § 40-29-71. For additional information, contact the Alabama Department of Revenue.
4. In Pennsylvania, the limitations for filing a refund claim are governed by section 3003.1 of the Tax Reform Code of 1971 (72 P.S. § 10003.1). The signing of this waiver does not constitute the filing of a refund claim.

**D. Missouri Protest Rights** - By signing this waiver Taxpayer does not waive its protest rights under Chapter 143, RSMo.

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**E. Signatures and Filing**

1. This waiver must be signed and initialed by an authorized employee or agent of Taxpayer. The signature will be *prima facie* evidence that the individual is authorized to sign this waiver on behalf of Taxpayer. If signed by a Taxpayer’s agent, this waiver must be accompanied by a power of attorney authorizing the signature.
2. The authorized employee or agent of Taxpayer and the MTC must both sign and initial any attachments to this waiver.
3. This waiver will be deemed filed on the date it is signed and initialed by the authorized employee or agent of Taxpayer and the MTC.

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**Printed Name of Authorized Employee or Agent of Taxpayer**

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**Signature of Authorized Employee or Agent of Taxpayer**

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**Title**

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**Date**

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**Printed Name of Authorized Employee of Multistate Tax Commission**

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**Signature of Authorized Employee of Multistate Tax Commission**

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**Title**

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**Date**