



**Multistate Tax Commission Sales and Use Tax Waiver
and Extension of Statute of Limitations**

Taxpayer	Tax Categories: [] Sales and/or Use Tax (includes state meals and/or room occupancy tax when relevant) [] Excise Tax [] Other
Address	
City, State, Zip	

A. States Adopting this Form

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

Alabama, Arkansas, Colorado, District of Columbia, Hawaii, Idaho, Iowa, Kansas, Kentucky, Maryland, New Jersey, North Dakota, Tennessee, and Utah.

B. Terms and Conditions; Entities and Periods Covered

1. 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, including applicable interest and/or penalties, Taxpayer agrees to waive the applicable statutes of limitations for the states and periods identified below.
2. 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 Taxpayer signs this waiver.
3. Taxpayer agrees to retain for audit purposes all records and supporting data pertaining to the taxable periods covered by this waiver.
4. 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.

5. Taxpayer agrees that this waiver tolls all applicable statutes of limitations relating to any and all local or regional government taxes administered by the States identified in Section A. when these taxes are based upon, dependent upon, or affected in any manner by the results of this audit.

State	FEIN	State ID Number	Entire Audit Period ¹	Period Extended Through
Alabama				
Arkansas				
Colorado				
District of Columbia				
Hawaii				
Idaho				
Iowa				
Kansas				
Kentucky				
Maryland				
Michigan				
New Jersey				
North Dakota				
Tennessee				
Utah				
Wisconsin				

C. Refunds

1. Except for the States noted in 2. and 3. of this section, the States identified in section A. agree that the signing, initialing, and filing of this waiver also extends the statutory periods identified in section B., for the States listed in Section B., 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 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.

¹ Entire Audit Period means any tax periods beginning or ending within the date range listed.

3. The laws of North Dakota and Tennessee 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.

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D. 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.

Printed Name of Authorized Employee or Agent of Taxpayer

Signature of Authorized Employee or Agent of Taxpayer

Title

Date

Printed Name of Authorized Employee of Multistate Tax Commission

Signature of Authorized Employee of Multistate Tax Commission

Title

Date