

Form **870**  
(Rev. March 1992)

Department of the Treasury—Internal Revenue Service

**Waiver of Restrictions on Assessment and Collection of  
Deficiency in Tax and Acceptance of Overassessment**

Date received by  
Internal Revenue Service

Names and address of taxpayers (Number, street, city or town, State, ZIP code)

Social security or employer  
identification number

**Increase (Decrease) in Tax and Penalties**

Tax year ended	Tax	Penalties			
		6662(c)	\$1,505.00		
12/31/2011	\$7,525.00	6651(a)	\$1,093.29		

(For instructions, see back of form)

**Consent to Assessment and Collection**

I consent to the immediate assessment and collection of any deficiencies (*increase in tax and penalties*) and accept any overassessment (*decrease in tax and penalties*) shown above, plus any interest provided by law. I understand that by signing this waiver, I will not be able to contest these years in the United States Tax Court, unless additional deficiencies are determined for these years.

<b>YOUR SIGNATURE HERE</b> →		Date
<b>SPOUSE'S SIGNATURE</b> →		Date
<b>TAXPAYER'S REPRESENTATIVE HERE</b> →		Date
<b>CORPORATE NAME</b> →		
<b>CORPORATE OFFICER(S)</b>	Title	Date
<b>SIGN HERE</b> →	Title	Date