



# Form A-37

## Consent Extending the Time for Assessment of Taxes

Rev. 7/14

**Massachusetts**  
**Department of**  
**Revenue**

<b>See instructions. Please print or type.</b>	<b>DOR use only:</b>	<b>AWB Case ID:</b>	<b>Auditor:</b>
Name of taxpayer(s) or principal reporting corporation			Social Security or Federal Identification no.
Name of spouse (if applicable)			Social Security no.
Street address (including apartment number or rural route)	City/Town	State	Zip

Pursuant to G.L. ch. 62C, sec. 27, the above-named taxpayer and the Commissioner of Revenue hereby consent and agree as follows:

1. The Commissioner may assess the full amount of any tax or excise due from the taxpayer under the applicable provisions of G.L. ch. 62C and \_\_\_\_\_ for the taxable period(s) \_\_\_\_\_ on or before \_\_\_\_\_.
2. During the extended period, the Commissioner of Revenue or an authorized agent may examine the taxpayer's books, papers, records, and other relevant information.
3. This agreement will not reduce the period of time otherwise provided by law for making the assessment.
4. The period so extended by the Commissioner of Revenue and the taxpayer(s) may be further extended by subsequent agreements in writing made before the expiration date of the time last extended.
5. Executing this agreement will also extend the statute of limitations with respect to abatement claims where the abatement period has not expired.
6. For certain corporate excise matters under G.L. Ch. 63:

By executing this agreement an officer of a principal reporting corporation filing under G.L. Ch. 63, § 32B represents that the principal reporting corporation is authorized to execute this agreement as agent for all corporations that participated in, or were required to participate in, such filing for any component of the corporate excise reported or required to be reported under any section of G.L. Ch. 63 by any such corporation whether relating to the income measure, non-income measure, or a minimum excise tax liability under the corporate excise.

A principal reporting corporation acts on behalf of all corporations that participated in, or were required to participate in, a filing under G.L. Ch. 63, § 32B, as stated in the preceding bullet. Consequently, in the case of such a filing by a principal reporting corporation, the references in this agreement to "taxpayer(s)" shall include all such corporations.

Signature of taxpayer or authorized representative	Title and capacity as agent (see instructions)	Date
Spouse's signature, if filing jointly		Date
Signature of authorized representative of principal reporting corporation (if applicable)	Title and capacity as agent (see instructions)	Date
Name of taxpayer or authorized representative (print)	Name of spouse (print)	
Signature of authorized DOR official	Date	
Name of authorized DOR official (print)	Title	

Return a signed copy of this form to:

Once the DOR authorized official has signed this form, a copy will be sent to you.

## Form A-37 Instructions

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This consent may be executed by the taxpayer's attorney or agent, provided such action is authorized by a written Power of Attorney (Form M-2848). This consent may be executed by an officer of the taxpayer organization or an officer of the principal reporting corporation of a combined group without a power of attorney provided he/she is empowered under state law to sign for the taxpayer. If a power of attorney form has not previously been filed, attach a completed Form M-2848, Power of Attorney. If a power of attorney form has been filed, you do not have to file another copy with the consent unless you are specifically asked to provide an additional copy.

If this consent is executed by the taxpayer's attorney or agent, such person must indicate next to his or her signature the capacity in which he or she represents the taxpayer:

- attorney (a member in good standing of the bar of the highest court of the jurisdiction indicated);

- C.P.A. or L.P.A. (duly qualified to practice as a certified or licensed public accountant in the jurisdiction indicated);
- enrolled agent (enrolled as an agent under the requirements of Treasury Department Circular No. 230);
- officer (a bona fide officer of the taxpayer organization or principal reporting corporation);
- a full-time employee of the taxpayer;
- family member (a member of the taxpayer's immediate family, e.g., spouse, parent, child, brother or sister);
- type of fiduciary; or
- other (attach statement).

If this consent is executed with respect to a year for which a **joint return of a married couple** was filed, it must be signed by both spouses unless one spouse, acting under a power of attorney, signs as an agent for the other.