



# Form B-37

## Special Consent Extending the Time for Assessment of Taxes

Rev. 7/14

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

**See instructions on reverse. Please print or type.**

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) \_\_\_\_\_ at any time up to and including 90 days after the date of the final disposition of this matter by the Office of Appeals.
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. The taxpayer may terminate this consent by sending to the Office of Appeals either a copy of this consent with the termination of consent section completed by the taxpayer or attorney-in-fact, or a written statement affirmatively terminating this consent signed and dated by the taxpayer or attorney-in-fact.

The termination will become effective 90 days from the date the Office of Appeals receives the taxpayer's notice of termination. If this consent is terminated, the matter may be returned to the initiating bureau, if necessary, to ensure timely assessment.

4. Neither this agreement nor its termination will reduce the period of time otherwise provided by law for the assessment of the taxes at issue.
5. In the event the taxpayer previously consented to extending the time for assessment of the taxes at issue, this agreement supersedes such consent.
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 (if applicable)	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:

## Taxpayer's Termination of Consent

I hereby notify the Department of Revenue that I am terminating this consent.

Name of taxpayer(s) or principal reporting corporation		Social Security or Federal Identification no.
Signature of taxpayer or attorney-in-fact	Title and capacity (if applicable)	Date
Spouse's signature, if filing jointly		Date
Signature of authorized representative of principal reporting corporation (if applicable)	Title and capacity as agent	Date
Date taxpayer's notice of termination received by Office of Appeals		Effective date of termination

## Form B-37 Instructions

This consent may be signed by individual taxpayers acting on their own behalf, or a principal, officer, or other member of a taxpayer organization or an officer of the principal reporting corporation of a combined group empowered under applicable state law to so act. A representative of the taxpayer may sign this consent if authorized to do so by a written Power of Attorney, Form M-2848. If a taxpayer has not yet submitted Form M-2848, one must be completed and attached to this consent. If Form M-2848 has been filed, a taxpayer need not submit an additional copy unless specifically asked to do so.

If this consent is executed with respect to a year in which a married couple filed a joint return, it must be signed by both spouses unless one spouse, acting with authorization pursuant to Form M-2848, signs on behalf of the other.

Once an authorized Department of Revenue official has signed this consent, a copy will be sent to the taxpayer.

### Submission of Notice to Terminate Consent

If the taxpayer intends to terminate this consent, a signed and dated notice of consent termination must be submitted as follows:

By mail: **Massachusetts Department of Revenue, Office of Appeals, PO Box 9551, Boston, MA 02114-9551.**

By delivery: **Massachusetts Department of Revenue, Office of Appeals, 100 Cambridge St., 8th floor, Boston, MA 02114.**

Once the Office of Appeals has received the taxpayer's notice of termination, a copy of the termination indicating the date of receipt will be sent to the taxpayer.