



Missouri Department of Revenue
**Waiver of Statute of Limitations
 Pertaining to Franchise Tax**

Section 147.120.6, RSMo. Any notice of assessment of franchise tax due shall be mailed to the corporation within three years after the report was filed.

Section 143.691, RSMo. Waiver of restriction. (Applied to franchise tax by **Section 147.120.12**)
 The taxpayer at any time, whether or not a notice of deficiency has been issued, shall have the right to waive the restrictions on assessment and collection of the whole or any part of the deficiency. This waiver may only be made by a signed notice that refers to the right to file a protest and is filed with the director of revenue.

The Company waives the statute of limitations for issuing notices of deficiency for a period of _____ months from the date this form is signed by the Company to enable the Department of Revenue to complete a franchise tax audit.

This waiver shall not apply to any period prior to the first filing period under audit, which is _____

(First filing period under audit)

By signing this waiver the Taxpayer does not waive its protest rights under **Chapter 147, RSMo.**

Company or Taxpayer	Missouri Tax I.D. Number
Officer, Owner, or Other Authorized Representative	Date (MM/DD/YYYY) ____/____/____
Department of Revenue Representative	Date (MM/DD/YYYY) ____/____/____