Office of Chief Counsel
Internal Revenue Service

memorandum

CC:MSR:ILD:TL-N-2839-99 consent review.wpd
HBDow (312) 886-9225 x. 403 (FAX) (312)886-9244

date: July 14, 1999

to: District Director, Illinois
Attn: Edna Manson, Case Manager E1104

from: District Counsel, Illinois CC:MSR:ILD

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subject: Forms 872 for [redacted] and [redacted]

[redacted]
EIN: [redacted]
Years [redacted]

We have reviewed the forms 872 which were executed on behalf of the Commissioner on March 24, 1999. The forms are properly drawn and executed, and we see no need for you to obtain new ones.

During [redacted] and [redacted], the taxpayer, currently known as [redacted], was a wholly owned subsidiary of [redacted] a Canadian corporation.

The taxpayer filed its [redacted] return under the name of [redacted] (EIN [redacted] and filed its [redacted] return under the name of [redacted] (EIN [redacted]. The name changes were nothing other than changes in the names; no mergers, acquisitions or reorganizations occurred.

In [redacted] [redacted] was formed as a subsidiary of the Canadian parent, and all the stock of the taxpayer was contributed to the new company. The taxpayer continued to exist as a separate corporation, a wholly owned subsidiary of the new holding company. The holding company filed the consolidated return for [redacted].

A mere name change does not alter the existence of a corporation for purposes of signing consents. The caption of each of the consents adequately identifies the taxpayer, under both its new name and the name used to file the return for each year. Further, as you note, where the common parent of a consolidated group remains in existence, even if it is no longer the common parent, ir remains the agent for the group with regard to the years in which it was the common parent of the group. Treas. Reg. §§ 1.1502-77(a) and 1.1502-77T(a)(3) and (4)(i).

These consents extend the statute to [redacted]. Please note your file that if it becomes necessary to obtain further consents, care should be taken to detect any further name changes. If for

some reason[1] it becomes necessary for the new holding company to execute the [redacted] and [redacted] consents, please coordinate that with this office.

Richard A. Witkowski
District Counsel

By: _____
HARMON B. DOW
Special Litigation Assistant

cc: Assistant Chief Counsel (Field Service) CC:DOM:FS
Assistant Regional Counsel (Tax Litigation) CC:MSR:TL
Assistant Regional Counsel (Large Case) CC:MSR:LC:CHI-POD

[1] For example, the taxpayer might merge with the holding company, or the holding company might insist on all three years under audit being on one consent.