Form **907**
(July 2026)

Department of the Treasury - Internal Revenue Service

Agreement to Extend the Time to Bring Suit

In reply refer to

Taxpayer ID number

_____, taxpayer(s) of
(Name(s))

_____
(Number, street, apt/room/suite number, city, state, ZIP code)

and the Commissioner of Internal Revenue agree that the taxpayer(s) may bring suit to recover the taxes described below, on or before _____. Claims for the amounts shown below have been filed by the taxpayer(s), and these claims have been disallowed in whole or in part. A notice of disallowance has been mailed to the taxpayer(s) by certified or registered mail, unless the taxpayer(s) waived the requirement that the notice be issued.
(Expiration date)

Refund Credit

Period Ended	Kind of Tax	Amount of Tax	Date Notice of Disallowance Mailed or Waiver Filed

IMPORTANT:

Form 907 is used to extend the two-year period for filing a refund suit after the Internal Revenue Service (IRS) issues a statutory notice of claim disallowance (for example, letter 105C).

This agreement will not be effective until an authorized IRS employee signs this form on behalf of the Commissioner of Internal Revenue. Requesting an appeal does not extend the two-year period. To protect your interests, you may need to bring suit before this agreement is signed. If the two-year period expires without an agreement, you lose your right to bring a refund suit, and the IRS cannot issue a refund.

You must submit with this agreement a statement of the issues involved in the claims for refund or credit of the taxes listed above.

You may request in writing that the claims be reopened and reconsidered at any time before the expiration date shown. You should state the particular circumstances on which you base the request. Identify the claims in the request by stating the amounts claimed, the periods involved, and the date and symbols appearing on the letter in which notice of disallowance was given, or the date the waiver (Form 2297) was filed. Attach a copy of this agreement to your request.

If the appropriate IRS employee signs this agreement on behalf of the Commissioner of Internal Revenue, the final decision in any case now in litigation does not bind that official in the disposition, of the issues on the taxes covered by this agreement.

YOUR SIGNATURE → _____ _____
(Date signed)

SPOUSE'S SIGNATURE → _____ _____
(Date signed)

REPRESENTATIVE SIGNATURE → _____ _____
(Date signed)

CORPORATE NAME _____

CORPORATE OFFICER(S) SIGNATURE(S) → _____ _____ _____
(Title) *(Date signed)*

→ _____ _____ _____
(Title) *(Date signed)*

INTERNAL REVENUE SERVICE SIGNATURE AND TITLE

BY _____ _____ _____
(Authorized Employee Printed Name) *(Authorized Employee Signature and Title)* *(Date signed)*

Instructions for Form 907, Agreement to Extend the Time to Bring Suit

If this agreement is for any year(s) you filed a joint return, both spouses must sign the original and copy of this form unless one, acting under a power of attorney, signs as agent for the other. The signatures must match the names as they appear on this form.

If you are an attorney or agent of the taxpayer(s), you may sign this agreement provided the action is specifically authorized by a power of attorney. If you did not previously file the power of attorney, please include it with this form.

If you are acting as a fiduciary (such as executor, administrator, trustee, etc.) and you sign this agreement, also attach a completed Form 56, Notice Concerning Fiduciary Relationship, if you have not already filed one.

If the taxpayer is a corporation, sign this agreement with the corporate name followed by the signature and title of the officer(s) authorized to sign.

Instructions for Internal Revenue Service (IRS) Employees

Complete the name and title of the employee who is signing the form on behalf of the IRS.

An IRS employee with delegated authority must sign and date this form. See Delegation Order 1-23 (IRM 1.2.2.2.20) and Delegation Order 8-4 (IRM 1.2.2.9.4).