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IRS Resources

[Compliance &](#)[Enforcement](#)[Contact My Local Office](#)[e-file](#)[Forms & Pubs](#)[Frequently](#)[Asked Questions](#)[News](#)[Taxpayer Advocacy](#)[Where to File](#)

Issue Number: RP-2006-21

Inside This Issue

RP-2006-21, eliminates impediments to e-filing found in the following three revenue procedures: Rev. Proc. 89-56, 1989-2 C.B. 643, Rev. Proc. 90-39, 1990-2 C.B. 365, and Rev. Proc. 2002-32, 2002-1 C.B. 959. Specifically, this revenue procedure eliminates the requirement, found in each of these revenue procedures, that the common parent of a consolidated group sign a statement the group is required to attach on or with its Federal income tax return in order to obtain the consent of, or seek a waiver from, the Commissioner without having to file a ruling request. This revenue procedure will be retroactive so that taxpayers may apply it in order to be able to e-file their 2005 Federal income tax returns.


It will be in IRB 2006-24, dated June 12, 2006.

Link:

- [RP-2006-21](#)

[Back to Top](#)

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