



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

September 13, 2012

Control Number: SBSE-04-0912-070  
Expiration: September 30, 2013  
Impacted: IRM 4.10.8

MEMORANDUM FOR EXAMINATION AREA DIRECTORS

FROM: Justin L. Abold */s/ Justin L. Abold*  
Acting Director, Examination Policy

SUBJECT: Interim Guidance (IG) for Stamped Signatures on Closing Letters

The purpose of this memo is to re-issue IG Memorandum SBSE-04-0312-031 dated March 20, 2012 (formerly issued as SBSE-04-0411-032 dated April 18, 2011, and SBSE-04-0410-017 dated April 16, 2010) regarding a group manager's use of a stamped signature to sign closing letters. Please ensure this information is distributed to all affected employees within your organization.

Currently managers are signing closing letters manually and with stamped signatures pursuant to the interim guidance memos identified above. Based on the re-issuance of this guidance, this practice may continue.

Closing letters are letters which provide notice to taxpayers that an examination is concluded, such as the form letters listed in IRM 4.10.8.11.4(1) (30-day letters) and no-change letters listed in IRM 4.10.8.2.4(1). Several provisions identify who signs closing letters: IRM 4.10.8.11.7 (3) states that group managers are delegated the authority to sign and issue 30-day letters; IRM 4.10.8.2.3(1) provides that no-change letters should be signed as well by a group manager; and under IRM 4.10.8.3.7(1), closing letters for agreed cases (Letter 987) are also signed by the group manager.

**Reminder:** Use of a stamped signature does not apply to statutory notices of deficiency, closing agreements (including Forms 866 and 906), settlement agreements, or any IRS form or letter other than closing letters.

This guidance will be incorporated into IRM 4.10.8, *Report Writing*, by September 30, 2013.

If you have any additional questions, you may contact me or have a member of your staff contact Cathy Demetra, Program Manager, Exam Policy, Exam General Processes.

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