



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 31, 2012

Control Number: SBSE-05-1212-105  
Expiration Date: July 1, 2013  
Impacted: IRM 5.10.2.17(5)  
IRM 5.11.1.2.4  
IRM 5.11.2.1.2(8) & (9)  
IRM 25.3.2  
IRM 25.5.2.2(1)

MEMORANDUM FOR DIRECTORS, FIELD COLLECTION AREA OPERATIONS

FROM: Scott D. Reisher */s/ Scott D. Reisher*  
Director, Collection Policy

SUBJECT: Reissuance of Interim Guidance Memorandum for Electronic  
Approval of Enforcement Actions

The purpose of this memorandum is to reissue the interim guidance memorandum dated January 4, 2012, with control number SBSE-05-0112-007, entitled *Interim Guidance Memorandum for Electronic Approval of Enforcement Actions*. This interim guidance memorandum clarifies that an electronic signature is an acceptable method of written approval for particular enforcement actions. The current Internal Revenue Manual (IRM) directs that such approvals must be in writing, but the method can be at local management discretion.

The initiating employee must follow the procedures in IRM 5.11.1.2.4, *Managerial Approval*, IRM 5.11.2.1.2(8) &(9), *Preparation of the Notice of Levy*, IRM 5.10.2.17(5) *Securing Managerial Approval of Seizure Actions* and IRM 25.5.2.2(1), *Summons Handbook, Preparation (pending)*, when securing approval. Electronic signature by the approving official is an acceptable method of written approval. For example the electronic signature of the Area Director on a Form 668-B and Form 13179 meets the requirement of reflecting the seizure approval in writing.

The enforcement documents on which an electronic signature may appear include:

- Form 668-A, *Notice of Levy*
- Form 668-B, *Levy*
- Form 668-W, *Notice of Levy on Wages, Salary and Other Income*
- Form 13719, *Pre-Seizure Checklist and Approval Request*

- Form 4477, *Civil Suit Recommendation*
- Form 2039, *Summons*
- Form 6637, *Summons Collection Information Statement*
- Form 6638, *Summons Income Tax Return*
- Form 6639, *Financial Records Summons*

**NOTE:** The authorities granted in the current delegation orders are not affected by the issuance of this memorandum.

The approval signature may be secured via electronic methods, in accordance with the current security and verification standards of the Internal Revenue Service. See attachment A for specific instructions.

In all instances, a printed copy of the electronically executed form must be maintained in the case file.

**Caution:** This memorandum is not an exhaustive list of all Internal Revenue Service documents that reflect approval by an electronic signature.

If you have any questions, please contact me, or a member of your staff may contact James Maslanka, Senior Program Analyst. Territory personnel should direct any questions, through their management staff, to the appropriate Area contact.

Attachment

cc: Director, Field Collection

## Electronic Signature Use on Enforcement Forms Attachment A

This attachment provides specific guidance on the use of electronic means to signify approval of enforcement actions.

When the use of an electronic signature method is determined to be appropriate during the Levy, Seizure and Summons review process, the following actions should be taken:

- 1) The specific forms/letters requiring approval and/or signature should be converted/scanned and saved in .PDF format.
- 2) Internal use forms, including Form 13719 and Form 4477 may be signed (certified with visible signature) using the approval signature method, yet any letter being provided to the taxpayer should include a graphic signature in the signature block (see example below). Specific instructions on how to include an image of your handwritten signature in the digital signature selections are available via Adobe Acrobat Help, How to Sign, Create a Signature Appearance.

Copies of signed documents must be included in the case file.

Example:

Signature of Service Representative		Digitally signed by James Masanka DN: cn=James Masanka Date: 2011.10.27 13:50:24 -0500'	Title Group Manager
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Part 1 - For Addressee

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Form 668-A(ICS) (7-2002)