



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

May 26, 2021

Control No. AP-08-0521-0015
Expiration Date: 12/31/2021
Affected IRMs: 8.6.4 and 8.21.3

MEMORANDUM FOR ALL APPEALS EMPLOYEES

FROM: Steven M. Martin /s/ *Steven M. Martin*
Director, Case and Operations Support

SUBJECT: Reissuance of Interim Guidance: Procedures to Accept Images of Signatures and Digital Signatures and Approval to Receive Documents by Email and to Transmit Documents to Taxpayers Using SecureZip – 5/26/2021

This memorandum reissues interim guidance (IG) AP-08-1220-0023, Independent Office of Appeals (Appeals) Procedures to Accept Images of Signatures and Digital Signatures and Approval to Receive Documents by Email and to Transmit Documents to Taxpayers Using SecureZip, dated December 8, 2020. This guidance is in accordance with Memo NHQ-01-0421-0001, dated April 15, 2021, which provides the IRS procedures. We strongly recommend, however, that all Appeals employees follow the procedures in this IG.

Purpose: As part of our response to the Coronavirus (COVID-19) emergency, we have taken several immediate steps to protect employees while still delivering on our mission-critical functions. We are maximizing the ability to execute on critical duties in a remote working environment where employees, taxpayers and their representatives are working from alternate locations. With this memorandum, pursuant to IRM 1.11.2.2.4, When Procedures Deviate from the IRM, we have implemented a temporary deviation that allows Appeals employees to accept images of signatures (scanned or photographed) and digital signatures on documents related to Appeals' consideration of a taxpayer's case. We have also implemented a temporary deviation that allows Appeals employees to accept documents via email and to transmit documents to taxpayers using SecureZip or other established secured messaging systems. Employees and taxpayers are strongly encouraged to maximize the use of the flexibilities encompassed in this memorandum.

Affected Documents: The categories of documents included in the scope of this memorandum are: extensions of statute of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, agreements to specific tax matters or tax liabilities (closing agreements), and any other statement or form needing the signature of a taxpayer or representative submitted to Appeals.

Effective Date: This guidance is effective as of the date of this memorandum and supersedes AP-08-1220-0023, Reissuance of Interim Guidance: Procedures to Accept Images of Signatures and Digital Signatures and Approval to Receive Documents by Email and to Transmit Documents to Taxpayers Using SecureZip - 12/10/2020. This is temporary guidance and will not be incorporated into the affected IRMs.

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on [How to Contact an Analyst](#).

Attachment:

cc: www.irs.gov

Signatures

Appeals will accept images of signatures (scanned or photographed) in one of the following file types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.

Appeals will accept Digital Signatures that use encryption techniques to provide proof of original and unmodified documentation in one of the following file types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.

Acceptable Documents/Forms

Document	Description
Form 433-A and B	Collection information statements
Form 433-D	Installment agreements
Form 656	Offers in compromise
Form 866	Agreement as to final determination of tax liability
Form 870 Series	Waivers to assess additional tax
Form 872 Series	Consents to extend the statute of limitations for assessing tax
Form 890 Series	Waivers to assess additional tax on estate, gift, and generation-skipping transfer tax
Form 906	Closing agreement on final determination covering specific matters
Form 2504 Series	Agreements to assessment and collection of additional tax on excise or employment tax
Form 2751	Proposed assessment of trust fund recovery penalty
Form 4089	Notice of Deficiency - Waiver
Form 8857	Request for Innocent Spouse Relief
Form 13449	Agreement to assessment and collection of penalties under 31 USC 5321
Form 14525	Waiver of Restrictions on Ex Parte Communications in Rapid Appeals Process
Form 14799	Agreement to the Assessment and Collection of Employer Shared Responsibility Payment (ESRP) IRC 4980H
Form SS-10	Consent to extend time to assess employment taxes

This list is not all inclusive. Please refer to IRM 8.6.4 for additional information.

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A taxpayer may also electronically submit a request for Post Appeals Mediation. The request must contain the required information per IRM 8.26.5 and IRM 8.26.9.

Additional Methods to Receive Documents Electronically

To eliminate mailing documents to the extent possible, Appeals employees should use all existing and previously allowable means of receiving and transmitting documents, such as EEFax or established secured messaging systems.

The choice to transmit documents electronically is solely that of the taxpayer. If the taxpayer is not able to EEFax the executed document or to provide it through established secure messaging, the taxpayer may use email with attachments to transmit the document to Appeals if the following steps are taken:

1. Using existing policies for taxpayer contacts, authenticate the identity of the taxpayer or representative by phone to ensure they are authorized to send and receive taxpayer information. In addition, verbally verify the email address.
2. Advise the taxpayer or representative by phone that communications via unencrypted email over the internet are not secure.

NOTE: If it is determined that the best course of action is to have the taxpayer submit documents via email, inform the taxpayer of the risks verbally and by including the following two paragraphs in all emails sent to the taxpayer or representative:

WARNING: CONFIDENTIALITY NOTICE: The information contained in this transmission may contain privileged and confidential information. It is intended only for the use of the person(s) named above. If you are not the intended recipient, you are hereby notified that any review, dissemination, distribution, or duplication of this communication is strictly prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message.

The decision to transmit documents electronically is solely your choice. Communications via unencrypted email over the internet are not secure. Please keep sensitive information out of the subject line and body of emails, as much as possible. Include in the body of email minimal identifying information such as the name, last four digits of a TIN and if possible, use password-protected encryption software for file attachments.

Taxpayers should use password-protected encrypted attachments via SecureZip as much as possible. The document must be in one of the file types specified above.

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3. Either in the form of an attached cover letter or within the body of the email, the taxpayer or representative must include the following statement:

“The attached [name of document] includes [name of taxpayer]’s valid signature and the taxpayer intends to transmit the attached document to Appeals.”

If a taxpayer fails to include this statement, request it in a follow-up telephone call. Retransmitting attachments is not required.

4. After you receive the document via email, notate the case activity record about step 2 and upload the document as well as the email or cover letter, as appropriate, in ACDS.

5. If a taxpayer transmits a document that requires your manager’s signature, immediately forward the document via an encrypted email to your manager for signature.

Transmitting Documents Electronically to a Taxpayer

On the [Appeals COVID-19](#) page, please click on the SecureZip_TPEmail link for instructions to transmit documents electronically to a taxpayer.