



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 20, 2012

Control Number: SBSE -04-0312-031

Expiration Date: September 30, 2012

Impacted: IRM 4.10.8

MEMORANDUM FOR EXAMINATION AREA DIRECTORS

FROM: Duane Gillen /s/ *Duane Gillen*
Director, Examination Policy

SUBJECT: Interim Guidance for Stamped Signatures on Closing Letters

The purpose of this memo is to re-issue Interim Guidance Memorandum SBSE-0411-032 dated April 18, 2011 (formerly issued as SBSE-04-0410-017 dated April 16, 2010) regarding a group manager's use of a stamped signature to sign closing letters.

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.

Interim Guidance Memorandum SBSE-04-0312-031 will be incorporated into IRM 4.10.8 no later than September 30, 2012.

If you have any additional questions, you or a member of your management staff may contact Janet Hackett, Senior Policy Analyst, Exam Policy, Examination General Processes.

cc: Director, Examination Planning & Delivery
Director, Technical Services
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