



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS  
DIRECTOR, ADVISORY AND INSOLVENCY

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

SUBJECT: Electronic Signatures on Lien Certificates and  
Associated Correspondence

The purpose of this memorandum is to provide guidance regarding the use of electronic signatures on lien certificates. The impacted sections of the Internal Revenue Manual (IRM) 5.12.3, Certificates Relating to Liens and Claims for Damages under IRC § 7432, will be revised to include the information in this memorandum. Please ensure this information is distributed to all affected employees within your organization.

Neither the Internal Revenue Code (IRC) nor Treasury regulations address the method in which lien certificates are to be signed; however, they both address the Secretary's authority to develop procedures associated with the use and acceptability of electronic signatures on forms and other documents.

Effective immediately, the following lien certificates and associated letters may be signed by the approving official via electronic means when a physical signature is not feasible.

- Revocation of Release of Federal Tax Lien (all versions)
- Certificate of Discharge of Property from Federal Tax Lien (all versions)
- Certificate of Discharge of Property from Federal Estate Tax Lien
- Certificate of Subordination of Federal Tax Lien (all versions)
- Certificate of Subordination of Federal Estate Tax Lien
- Certificate of Nonattachment of Federal Tax Lien
- Withdrawal of Filed Notice of Federal Tax Lien
- Certificate of Release of Right of Redemption (all versions)

Note: Revocations and Withdrawals should normally be generated through the Automated Lien System (ALS). The electronic signature described in this memo is only for situations where manually prepared certificates are needed.

Note: The delegated authority regarding approval of lien certificates addressed in IRM 1.2.44.5 is not affected by the issuance of this memorandum.

Recording offices may be referred to Publication 1468, Guidelines for Notices of Federal Tax Lien and Centralized Lien Processing, for more information on this topic.

If you have any questions, please contact me, or a member of your staff may contact Theresa Miliote, Program Manager or Rosalind A. Rush, Program Analyst.

Attachment A

cc: [www.irs.gov](http://www.irs.gov)

Attachment A  
Electronic Signature Use on Lien Certificates

This attachment provides specific guidance on the use of electronic means to signify approval of lien certificates, redemption certificates and associated correspondence.

When the use of an electronic signature method is determined to be appropriate for signing lien certificates, redemption certificates and associated correspondence the following actions should be taken:

- 1) The specific forms/letters requiring approval and/or signature should be converted and scanned and saved in .PDF format. The ICS history must clearly indicate the documents are being submitted electronically to the approving official.
  
- 2) 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	Title	Date
 Digitally signed by Rosalind A. Rush Date: 2012.01.05 11:59:16 -05'00'	Program Analyst	January 5, 2012

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2, C.B. 409.)