



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

APPEALS

July 15, 2014

Control No: AP-08-0714-0006  
Expiration Date: July 18, 2016  
Affected IRM: 8.6.4, Reaching Settlement and  
Securing an Appeals Agreement Form

MEMORANDUM FOR: Director, Field Operations West  
Director, Field Operations East  
Director, Specialty Operations  
Acting Director, Campus Operations  
Director, Account Processing & Support  
Director, Appeals Quality Measurement System

FROM: John V. Cardone /s/ *John V. Cardone*  
Director, Policy Quality & Case Support

SUBJECT: Interim Guidance re: Electronic Signature Use on Appeals Letters  
and Documents

This memorandum serves as interim guidance to Appeals employees regarding the appropriate use of electronic signatures until it is incorporated in IRM Part 8. This guidance is effective as of July 18, 2014.

Appeals is adopting the following electronic procedures that comply with the Government Paperwork Elimination Act (GPEA):

1. A person (i.e., the signer) must use an acceptable electronic form of signature;
2. The electronic form of signature must be executed or adopted by a person with the intent to sign the electronic record (e.g. to indicate a person's approval of the information contained in the electronic record);
3. The electronic form of signature must be attached to or associated with the electronic record being signed;
4. There must be a means to identify and authenticate a particular person as the signer; and
5. There must be a means to preserve the integrity of the signed record.

**Note:** See [Use of Electronic Signatures in Federal Organization Transactions](#), dated January 25, 2013, prepared by General Services Administration (GSA).

As clarification regarding an acceptable and legally sufficient electronic handwritten signature, Appeals will use a method that:

- A. Identifies and authenticates a particular person as the source of the electronic message;

- B. Indicates such person's approval of the information contained in the electronic message; and
- C. Displays the signer's signature pictorially either as a scanned image of the signer's written signature or as the signer's signature captured by use of a signature pad or written stylus device.

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

Appeals may use an electronic signature on the following documents:

<b>Document</b>	<b>Description</b>
Form 906	Closing Agreement on Final Determination Covering Specific Matters
Form 866	Agreement as to Final Determination of Tax Liability
Form 870-AD series	Offer to Waive Restrictions on Assessment and Collection of Tax Deficiency and to Accept Overassessment
Form 890-AD	Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and of Acceptance of Overassessment
Form 2504-AD	Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment
Form 2751-AD	Trust Fund Recovery Penalty-Offer of Agreement to Assessment and Collection
Form 870-IS	Waiver of Collection Restrictions in Innocent Spouse Cases
Letter 3193	Notice of Determination
Letters 894 & 901	Notice of Deficiency

In addition to the documents identified above, electronic handwritten signatures may be used on closing letters to taxpayers and internal use documents. For example, Form 5402 (Appeals Transmittal and Case Memo) and Letter 913 (Closing Letter – Agreed Case) would be appropriate for electronic signature use.

At this time, however, the documents in the table below require an original signature:

<b>Document</b>	<b>Description</b>
Form 872 series	Consent to Extend the Time to Assess Tax
Form 656	Offer in Compromise

This guidance will be incorporated in IRM 8.6.4, *Conference and Settlement Practices - Reaching Settlement and Securing an Appeals Agreement Form*. Should the guidance pertain to other Appeals IRM subsections, authors may cite IRM 8.6.4 as a cross reference.

A link is available on the [Appeals website](#), providing step-by-step instructions on the creation and use of electronic signatures.

If you have any questions, please contact Appeals Senior Program Analysts John Gonzalez and/or David Zito.

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