



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

**PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE**

February 17, 2021

Control Number: PGLD-11-1220-0004  
Expiration Date: 02/17/2023  
Affected IRM: 11.3.31

**MEMORANDUM FOR ALL DATA SERVICES EMPLOYEES**

**FROM:** Phyllis T. Grimes  
Director, Governmental Liaison, Disclosure and Safeguards

**SUBJECT:** e-Signature Exception to receive Form 14767, Consent to Disclose Tax Compliance Check, via Secure Data Transfer (SDT)

This memorandum issues Data Services policy on accepting digital images of the wet signatures on Form 14767, Consent to Disclose Tax Compliance Check for the Tax Check Service (TCS) until the IRS has an electronic signature solution available for use with Form 14767 that is compliant with NIST 800-63-3 and IRM 10.10.1.

**Purpose:** Form 14767 requires the taxpayer's signature. This memorandum provides an update for accepting digital images of the wet signatures on Form 14767. Tax check requests are time sensitive. Currently, agencies submit Form 14767, disclosure authorizations with the taxpayer's wet signature to the IRS via fax. Eight agencies are experiencing significant transmission failures that introduce processing delays, re-work, and multiple troubleshooting contacts to mitigate. As a result, some agencies started mailing the paper forms, creating additional time delays, further exacerbated due to the operational impacts of the pandemic (COVID-19).

**Procedural Change:** To alleviate these concerns while promoting timely processing of tax check requests, we are implementing a temporary deviation to accept digital images of wet signatures and allow these eight agencies to submit Form 14767 via Secure Data Transfer (SDT). Data Exchanges and Quality Initiatives (DEQI) will require agencies transitioning to SDT to transmit Form 14767 to execute an Addendum in the Tax Check Service Memorandum of Understanding attesting that the individual signing the form has been identity proofed as part of their process. DEQI will inform the Centralized Processing Unit (CPU) once an agency has completed all steps required to transition to SDT. CPU will accept and process valid Forms 14767 received electronically via SDT from agencies that were approved for this exception.

This exception will only be in place until IRS has an electronic signature solution for use with Form 14767 that is compliant with NIST 800-63-3 and IRM 10.10.1 requirements.

**Effect on Other Documents:** The Tax Check Service Processing Guide will be updated. This exception will only be in place until IRS has an electronic signature solution for use with Form 14767.

**Effective Date: February 17, 2021**

**Contact:** If you have any questions, please contact me or a member of your staff may contact Klaudia K. Villegas, Senior Analyst at 213-372-427.

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Data Services Employees  
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