TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

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MEMORANDUM FOR EMPLOYEE PLANS EXAMINATIONS EMPLOYEES
EXEMPT ORGANIZATIONS EXAMINATIONS EMPLOYEES
FEDERAL STATE LOCAL/EMPLOYMENT TAX EMPLOYEES
INDIAN TRIBAL GOVERNMENTS EMPLOYEES
TAX EXEMPT BONDS EMPLOYEES

FROM: Edward T. Killen /s/ *Edward T. Killen*
Commissioner, Tax Exempt Government Entities

SUBJECT: Statutory Notice of Deficiency Letter Signature Block

This memorandum issues guidance on completion of the signature block of Statutory Notice of Deficiency Letters until an update to IRM 4.70.14 is published. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: This memorandum provides revised instructions for completion of the signature block section of our Statutory Notice of Deficiency closing letters.

Background/Source(s) of Authority: Current guidance instructs examiners to complete the signature block as required by letter design. All impacted letters include a signature block that requires the examiner to insert the IRS Commissioner's name, signed by Functional Exam Director's name and title.

In March 2026, IRS released notice that the prior Acting IRS Commissioner's term had expired. In accordance with the Federal Vacancies Reform Act, the Secretary of the Treasury retains the authority and responsibility to perform the functions and duties of vacant Treasury offices that are not filled on an acting basis. The IRS continues to operate without interruption, with the IRS Chief Executive Officer successfully leading day-to-day operations and reporting directly to the Secretary per Delegation Order 1-23 (Rev. 2) effective October 20, 2025.

Per IRS guidance, the position titles within the signature block are published text and should not be modified without publishing a new revision of the letters. The impacted letters include:

- **Letter 531** – This letter is a notice to taxpayer of a deficiency in tax as required by the Internal Revenue Code.

- **Letter 531-A** - This letter is a Notice of Deficiency used by EP and EO Mandatory Review to give the taxpayer 90 days to file a petition with the United States Tax Court for a re-determination of a proposed income tax deficiency related to a Form 1040 or Form 1120 discrepancy investment.

- **Letter 531-B** - This letter is an EP Notice of Deficiency used by Mandatory Review to give the taxpayer 90 days to file a petition with the United States Tax Court for a re-determination of a proposed excise tax deficiency or unrelated business income tax deficiency.

- **Letter 1753** - Notice of deficiency letter used by Mandatory review to give the taxpayer 90 days to file a petition with the United States Tax Court for a re-determination of a proposed Chapter 42 or 43 excise tax deficiency.

Section 6212 of the Internal Revenue Code authorizes the Secretary to send a notice of deficiency to a taxpayer if he determines there is a deficiency regarding any tax imposed by subtitles A or B or chapters 41, 42, 43, or 44 of the Internal Revenue Code. Section 6212 does not mandate any particular form of notice and, for the most part, the Code does not require specific content.

Neither section 6212, the regulations under section 6212, nor any other Code section contain an express requirement that the notice of deficiency be signed by a delegate of the Commissioner. See Treas. Reg. § 301.6212-1. However, Delegation Order 4-8 memorializes the authority of the Commissioner and specified delegates to issue notices of deficiency or execute agreements to rescind notices of deficiency. IRM 1.2.2.5.8. By its express terms, the delegation order delegates the authority to "sign and send to the taxpayer by registered or certified mail any notice of deficiency." IRM 1.2.2.5.8 (2).

Procedural Change: TE/GE examiners are instructed for all exams where issuance of one of these letters is required, to leave the IRS Commissioner's name field blank until revised guidance is issued.

Effect on Other Documents: This guidance will be incorporated into IRM 4.70.14, Examining Process, TE/GE Examinations, Resolving the Exam by November 4, 2028.

Effective Date: This memorandum is effective when issued.

Contact: If you have any questions, please contact the TE/GE Technical Advisor.

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