

IRM PROCEDURAL UPDATE

DATE: 05/12/2023

NUMBER: wi-21-0523-0628

SUBJECT: Form 94XX Signature Requirements

AFFECTED IRM(s)/SUBSECTION(s): 21.7.2.4.6.11

CHANGE(s):

IRM 21.7.2.4.6.11(2) Added clarifying text at the end of the If column content in the fourth and fifth rows of the table.

(2) The following table provides guidance on handling common Form 94XX signature problems:

If	And	Then
The Form 94XX is not signed	There are other conditions present which make the Form 94XX unprocessable	Reject the Form 94XX using Letter 4384C and identify all items required to perfect the filing. Advise the taxpayer to resubmit a signed, complete Form 94XX.
The Form 94XX is not signed but is otherwise processable	The Form 94XX reports a net tax increase or credit decrease	<ol style="list-style-type: none">1. Process the adjustment requested (as appropriate) and close the case.2. Correspond for the missing signature (and any other missing information) using Letter 143C. Advise the taxpayer in the letter that we completed the changes requested on their Form 94XX (specify form type). See IRM 21.5.3.4.1, <i>Tax Increase or Credit Decrease Processing</i>, for more information. <p>Note: Letter 143C responses will be treated as a new case.</p>
The Form 94XX is not signed but is otherwise processable	The Form 94XX reports a net tax decrease or credit increase	Reject the Form 94XX using Letter 4384C and advise the taxpayer to resubmit a complete, signed Form 94XX.

If	And	Then
<p>The Form 94XX indicates the person who signed did so as per a power of attorney but there is no authorization recorded (could not be verified via CC CFINK) and there is no Form 2848 attached granting signature authority</p>	<p>The Form 94XX reports a net tax increase or credit decrease</p>	<ol style="list-style-type: none"> 1. Process the adjustment requested (as appropriate) and close the case. 2. Correspond for the taxpayer's signature (and any other missing information) using Letter 143C. Advise the taxpayer in the letter that we completed the changes requested on their Form 94XX (specify form type) but that we have no record the person who signed was authorized to do so. See IRM 21.5.3.4.1, Tax Increase or Credit Decrease Processing, for more information. <p>Note: Letter 143C responses will be treated as a new case.</p>
<p>The Form 94XX indicates the person who signed did so as per a power of attorney but there is no authorization recorded (could not be verified via CC CFINK) and there is no Form 2848 attached granting signature authority</p>	<p>The Form 94XX reports a net tax decrease or credit increase</p>	<p>Reject the Form 94XX using Letter 4384C. Advise the taxpayer in the letter that we have no record the person who signed the form was authorized to do so and request that they resubmit a complete Form 94XX (specify form type) signed by an individual authorized to do so for their business or organization.</p>
<p>The Form 94XX indicates the person who signed did so as a Reporting Agent (i.e., "attorney in fact", "agent", or other title indicating individual who signed acts for a Reporting Agent firm) but there is no authorization recorded (could not be verified via CC RFINK)</p>	<p>The Form 94XX reports a net tax increase or credit decrease</p>	<ol style="list-style-type: none"> 1. Process the adjustment requested (as appropriate) and close the case. 2. Correspond for the taxpayer's signature (and any other missing information) using Letter 143C. Advise the taxpayer in the letter that we completed the changes requested on their Form 94XX (specify form type) but that we have no record the person who signed was authorized to do so. See IRM 21.5.3.4.1, Tax Increase or Credit Decrease

If	And	Then
		Processing, for more information. Note: Letter 143C responses will be treated as a new case.
The Form 94XX indicates the person who signed did so as a Reporting Agent (i.e., “attorney in fact”, “agent”, or other title indicating individual who signed acts for a Reporting Agent firm) but there is no authorization recorded (could not be verified via CC RFINK)	The Form 94XX reports a net tax decrease or credit increase	Reject the Form 94XX using Letter 4384C. Advise the taxpayer in the letter that we have no record the person who signed the form was authorized to do so and request that they resubmit a complete Form 94XX (specify form type) signed by an individual authorized to do so for their business or organization.

Note: Rev. Proc. 2005-39 provides guidance on the use of facsimile signatures when filing Form 94X series employment tax returns. **Do not** reject Forms 94XX or correspond for a missing signature if the Form 94XX was signed by means of a rubber stamp, mechanical device, or computer software program.

Caution: When rejecting documents, extreme care must be taken to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope. See IRM 21.3.3.4.25, *Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors*, for additional information.