

IRM PROCEDURAL UPDATE

DATE: 08/29/2023

NUMBER: wi-21-0823-0916

SUBJECT: Form 94XX Signature Clarifications

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

CHANGE(s):

IRM 21.7.2.4.6.11 Clarified handling in (1) and (2) for certain case scenarios.

(1) Forms 94XX must be signed in order to be considered processable. The table that follows provides guidance on who may sign Forms 94XX:

If	Then
Form 94XX filed by a corporation	Any of these officers may sign the Form 94XX: <ul style="list-style-type: none">• President• Vice President• Other principal officer with authority to sign Note: The signature on the Form 94XX is evidence that the officer is authorized to sign.
Form 94XX filed by a partnership or Limited Liability Company (LLC) treated as a partnership (i.e., entity has MFT 06 filing requirements)	Any partner, member or authorized officer may sign. Note: The signature on the Form 94XX is evidence that the individual is authorized to sign.
Form 94XX filed by a sole-proprietor	The owner may sign. Note: The signature on the Form 94XX is evidence that the individual is authorized to sign. However, if the person signing is obviously not the owner (e.g., legible signature/name entered clearly does not match entity record), address the signature as per the rows below for Forms 94XX signed under a power of attorney and/or by a Reporting Agent as appropriate.
Form 94XX filed by a single-member Limited Liability Company (LLC) treated as a disregarded entity for federal income tax purposes (i.e.,	The owner/member of the LLC may sign or a principal officer duly authorized to sign Note: The signature on the Form 94XX is evidence that the individual is authorized to sign.

account has no income tax return filing requirement)	
Form 94XX filed by an exempt organization	<p>Any of these officers may sign:</p> <ul style="list-style-type: none"> • Executive Director • Director/President • Vice President • Treasurer • Assistant Treasurer • Chief Accounting Officer • Any other officer with authority to sign <p>Note: The signature on the Form 94XX is evidence that the officer is authorized to sign.</p>
Form 94XX filed by a trust or estate	<p>The fiduciary must sign.</p> <p>Note: The signature on the claim is evidence that the officer is authorized to sign.</p>
Form 94XX signed under a power of attorney	<p>Check Command Code CFINK to verify an authorization has been recorded for the individual signing the Form 94XX and authority to sign returns was granted.</p> <p>Note: If a Form 2848 is attached, consider the signature on the Form 94XX to be valid if there is an entry on Line 5a granting authority to sign returns. If the authorization has not been recorded, take action to forward the Form 2848 to the CAF operation as appropriate.</p> <p>Reminder: Signature authority cannot be granted via the filing of Form 8821 or via third party designation on original returns.</p>
Form 94XX signed by a Reporting Agent (i.e., “attorney in fact”, “agent”, or other title indicating individual who signed acts for a Reporting Agent firm)	<p>Check Command Code RFINK to verify an authorization has been recorded.</p> <p>Note: Reporting Agent authorizations on Form 8655 are made at the company/firm level. If there is a record of a Reporting Agent on RFINK, the signature on the Form 94XX is evidence that the individual has authority to sign for the Reporting Agent.</p>

Note: Form 5884-C and Form 5884-D signature requirements are the same as for Form 94XX.

(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.
The Form 94XX indicates the person who signed did so as per a power of attorney but there is no authorization recorded granting signature authority (could not be verified via CC CFINK) and there is no Form 2848 attached granting signature authority	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 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, <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 indicates the person who signed did so as per a power of attorney but there is no authorization recorded granting signature authority (could not be verified via CC CFINK) and there is no Form 2848 attached granting signature authority	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.
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 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 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>
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.

Note: When rejecting a Form 94XX, follow IRM 21.5.3.4.2, *Tax Decrease or Credit Increase Processing*, and (9) in IRM 21.5.1.5.6, *Incomplete CIS claims*, for the correct input of TC 971-270.

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.