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From:

Sent: Monday, September 29, 2008 3:48 PM

To:

Cc:

Subject: RE: Digital Signature of F906 and Acceptance Letters

I agree that the attachment does not address any signatures by representatives of the Commissioner. As referenced in her email below, IRM 8.13.1.2.13 states that:
(1) A Service official executing a closing agreement pursuant to authority delegated by the Commissioner of the Internal Revenue should sign following the words "Commissioner of the Internal Revenue" and show (by writing, printing, typing, or stamping) the signer's title and the date signed."
In the absence of any specific authority allowing digital signatures, I believe that digital signatures are not appropriate. Do you know if uses digital signatures for other documents that must be executed pursuant to a delegation order from the Commissioner? What other situations are digital signatures used besides personnel records? I tried calling (see reference from below). did not answer his phone and his phone did not roll over to voice mail. I will be out of the office on Tuesday and Wednesday. Feel free to try while I am out or we can pursue on Thursday.
