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**From:**

**Sent:** Monday, January 30, 2012 6:24:52 PM

**To:**

**Cc:**

**Subject:** RE: IRS Digital Signature

An electronic signature has the same effect as a handwritten one, as long as the person making the electronic signature intends it as a signature. See 1 U.S.C. sec. 1 (“signature’ or ‘subscription’ includes a mark when the person making the same intended it as such”).

Obviously, a Form 872 must be signed by an official who has been delegated the authority to enter into statute extensions. If a taxpayer challenged the validity of an assessment (assessed during the extended period) based on an argument that the signature on the Form 872 is invalid, the IRS would then likely have to present evidence that the electronic signature was intended by the signing official to be his or her signature.

Generally, the requisite evidence would be testimony from the official that he or she intended the electronic mark as a signature. 



Let me know if you have any follow up questions.