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From:

Sent: Friday, February 17, 2017 3:18:09 PM

To:

Cc:

Bcc:

Subject:

Hi

Sorry for the confusion but I needed to resend to you due to a glitch in our system.

You asked whether the SS-8 program may accept signatures other than original signatures on Form SS-8. Unfortunately, at this point, we believe that IRS procedures require that Form SS-8 can only be accepted with an original signature.

We (Paul and I) consulted with attorneys in the Associate Chief Counsel Procedure and Administration), reviewed IRM 7.50.1.3.1(4), IRM 4.19.13.9.4(5) (“Determination letter Requests related to income tax, gift, tax, estate tax, generation skipping transfer tax, **employment tax** and excise tax matters will not be accepted via fax”), and the Memorandum for Division Commissioners that sent to use which includes the same language as in the preceding quoted IRM provision. It is our view that a request made on Form SS-8 is a determination letter request for an employment tax matter that would fall under the prohibition described above for not accepting faxed signatures. See also Rev. Proc. 2017-1 section 12.04. We think that the reasoning for not accepting fax signatures on Form SS-8 seems more related to policy decisions rather than to legal issues that would prohibit fax signatures. You may want to consider pursuing the issue higher in your chain of command to try to change the policy and obtain a business decision that would enable the IRM to be amended to allow for other than original signatures on the form SS-8. If you have any questions please let us know.