

**Internal Revenue Service**  
**Memorandum**  
DL-247169-96  
Br4:JBernstein

date: September 25, 1996

to: Productivity Enhancement Section T:S:E:P  
Attn: Maxanne Rearich

from: Chief, Branch 4 (Disclosure Litigation) CC:EL:D

subject: Request for Information Services (RIS) -- Voice Signature Option  
for the On-Line Filing (OLF) Program

This is in response to your request for our review of the OLF RIS to include a voice signature, which is needed to internally request computer programming changes to the OLF Program.

As we understand the process, a taxpayer will log on to an on-line service, and execute an electronic consent, signed with an approved signature alternative. This process is designed so that the consent must be executed before the taxpayer can submit information with respect to the taxpayer's return. The consent and the information with respect to the return will be transmitted to the Service prior to the Service disclosing any tax information.<sup>1</sup>

Upon receipt of the electronic consent and the information with respect to the return, the Service will acknowledge that the information with respect to the return has been accepted. According to the RIS, after the acknowledgment is transmitted to the taxpayer via an on-line filing service provider, the taxpayer will have the option of submitting a paper Form 8453-OL or using the proposed voice signature method for the return. Because of this process, the RIS presents no disclosure concerns.

For your information, as the program is currently designed, the voice signature for the return cannot be used for the electronic consent. The acknowledgment contains tax information, and therefore consent must be obtained before information can be sent back through an on-line filing service provider. Additionally, as long as the taxpayer electronically consents to all disclosures involved, the paper Form 8453-OL will no longer need to contain a consent.

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<sup>1</sup> It is our understanding that the Service will have the capability to retrieve the electronic consent and transfer it to paper.

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If you have any questions concerning this matter, please contact Jamie Bernstein at (202)622-4570.

/s/-Joseph J. Urban \_\_\_\_\_  
JOSEPH J. URBAN

cc: Mr. Sincavage CP:EX:GLD:D:O  
Mr. Veeder IS:PA  
Mr. Baker CC