

Office of Chief Counsel
Internal Revenue Service
memorandum

CC:PA:APJP:B01:DAKohn
PRENO-126876-04

date: JUN - 4 2004

to: Nina McClain-Moore
Disclosure Specialist
SE:S:MS:G&L:GLD:A4:D

from: James C. Gibbons
Branch Chief
CC:PA:APJP:B01

James C. Gibbons

subject: Extension to File Tax Return

This documents your telephone conversation of May 25, 2004, with attorney Debbie Kohn of our office pertaining to your request for advice on who has authority to sign Form 2688, Application for Additional Extension of Time to File U.S. Individual Income Tax Return, absent a Power of Attorney.

The authority for signing a Form 2688 under these circumstances emanates from Treas. Reg. 1.6081-1(b)(4), which states:

In any case in which a taxpayer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in close personal or business relationship to the taxpayer may sign the request on his behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than the taxpayer's and the relationship existing between the taxpayer and the signer.

You indicated in your e-mail requesting advice that you had spoken with two managers responsible for processing Forms 2688 in Memphis and that their policy historically has been to accept Forms 2688 regardless of who signs them. This is not consistent with section 1.6081-1(b)(4) of the regulations, cited above, which requires that both the relationship between the taxpayer and the individual signing the Form 2688 and the reason provided for the taxpayer's inability to sign the form be examined and ruled upon. If either the relationship or the reason provided does not meet the regulatory standard, the Form 2688 should not be accepted.

Thank you for consulting our office on this matter. Please direct any questions on this matter to Debbie Kohn at 202-622-7985.

PMTA: 00658