

Alternative Methods of Signing for Income Tax Return Preparers

Notice 2004-54

I. PURPOSE

This notice provides that the Internal Revenue Service will permit income tax return preparers to sign original returns, amended returns, or requests for filing extensions by rubber stamp, mechanical device, or computer software program.

II. BACKGROUND

Section 6061 of the Internal Revenue Code generally provides that any tax return, statement, or other document shall be signed in accordance with forms or regulations prescribed by the Secretary. Section 6695(b) imposes a monetary penalty on income tax return preparers who fail to sign a return. Treas. Reg. § 1.6695-1T(b) requires an income tax return preparer to sign a return after it is completed and before the return is presented to the taxpayer for signature.

III. REQUIREMENTS FOR USE OF ALTERNATIVE METHODS OF SIGNING

This notice authorizes income tax return preparers to sign original returns, amended returns, and requests for filing extensions by means of a rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name. Income tax return preparers utilizing one of these alternative means are personally responsible for affixing their signatures to returns or requests for extension.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual identification number (social security number or preparer tax identification number), and phone number.

This notice applies only to income tax return preparers as defined by Treas. Reg. § 301.7701-15(a) and does not alter the signature requirements for any other type of document currently required to be manually signed, such as elections, applications for changes in accounting method, powers of attorney, or consent forms. In addition, this notice does not alter the requirement that tax returns or requests for filing extensions be signed by the person (*i.e.*, the taxpayer) making the return or the request by handwritten signature or other authorized means.

IV. EFFECTIVE DATE

This notice applies to any original return, amended return, or request for filing extension filed on or after January 1, 2004.

DRAFTING INFORMATION

The principal author of this notice is Richard Charles Grosenick of the Office of Associate Chief Counsel (Procedure and Administration). For further information regarding this notice, contact Richard Charles Grosenick at (202) 622-7950 (not a toll-free call).