



SMALL BUSINESS/SELF-EMPLOYED DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR AREA DIRECTORS, SB/SE FIELD EXAMINATION

FROM: Heather J. Yocum /s/ *Heather J. Yocum*
Director, Examination Field and Campus Policy

SUBJECT: Interim Guidance (IG) for Digital Signatures on Taxpayer-Facing Forms, Letters, and Documents

This memorandum issues revised guidance on digital signatures placed on letters, forms and other documents issued to the taxpayer and representative per IRM 4.10.1.4.4, *Digital Signatures*. An image of the signer's handwritten signature is no longer required. Please ensure this information is distributed to all affected employees within your organization.

Procedural Change: Updated procedures are found on Attachment – Interim Guidance SBSE-04-1024-0052.

Effect on Other Documents: This guidance will be incorporated into IRM 4.10.1 by a date not to exceed two years from the date of this memorandum.

Contact: Cathy Demetra, Program Manager, Examination Field and Campus Policy, Field Exam General Processes.

Attachments

Distribution: www.irs.gov

Attachment 1 – Interim Guidance: SBSE-04-1024-0052

IRM 4.10.1.4.4

Digital Signatures

- (1) This section contains guidance regarding the appropriate use of electronic signatures on letters, forms, and other documents.

Reminder: All documents can be signed by manually placing a handwritten signature on a printed copy of the document.

- (2) To be legally binding, an electronic signature must satisfy the requirements in IRM 10.10.1.3.1, Requirements for Legally Binding Electronic Signature.
- (3) Examiners and managers should use Adobe Acrobat to create digital signatures that meet the requirements of IRM 10.10.1.3.1. Department of the Treasury digital certificates must be used when digitally signing per IRM 10.8.52.4(2), Certificate Usage. See the IT4U guide, How to Identify, Personalize and Use Adobe Acrobat Department of the Treasury Certificates to Sign Documents in Adobe Acrobat DC and Reader DC.

Note: All digital signatures must display the signer's name and date signed, at a minimum.

- (4) Generally, letters, forms and other documents issued to the taxpayer and representative can be signed digitally. The format of the digital signature should adhere to the following standards:
 - The signature should not contain the email address, location, or other unnecessary information.
 - The signature preferably should reflect an image of the handwritten signature of the signer. At a minimum, the signature must display the name of the signer and the date signed and must **not** display the Standard Employee Identifier (SEID).

Note: Refer to the Adobe Acrobat - Digital Signature with Image of Handwritten Signature (Job Aid) for instructions on placing an image of the signer's handwritten signature in the digital signature.
 - The signer should validate the signature so that the PDF question mark does not appear.

Reminder: Letters or forms that have an associated Delegation Order must be signed by the delegated official identified in the order, or by any person properly designated in writing to act for the official (e.g., 30-day letters).

- (5) Internal use documents can be signed electronically by using a digital signature. The digital signature may display the SEID of the signer but must also include the full name of the person signing the document as mentioned in (3) above.
- (6) Copies of the signed letters and documents must be included in the case file.