

IRM PROCEDURAL UPDATE

DATE: 08/01/2024

NUMBER: Ibi-04-0824-0896

SUBJECT: Centralized Partnership Audit Regime (BBA) Field Examination Procedures

AFFECTED IRM(s)/SUBSECTION(s): 4.31.9

CHANGE(s):

IRM 4.31.9.7.6.4, revised paragraph 3 to provide additional information about types of signatures.

(3) Form 8979 must be signed and dated by the appropriate PR, DI (in the case of resignations) or authorized person (in the case of revocations or designations) along with the person's name and title. See Form 15416, Form 8979 Validation Check Sheet, to assist with validation. Document the determination in the case file.

- Form 8979 is considered a form that will continue to be accepted by fax in routine operations. See IRM 4.10.1.3.7, Policy for Use of Fax in Taxpayer Submissions.
- Forms 8979 received via fax are acceptable only if it contains an original signature (not digital). Certain procedures apply, see IRM 25.6.22.5.1, Fax Signatures, and IRM 4.10.1.3.7, Policy for Use of Fax in Taxpayer Submissions.
- Forms 8979 received via email and taxpayer digital communication (TDC) are acceptable with either a digital signature or an original signature. See IRM 10.10.1.6.1, Accepting Images of Signatures and Digital Signatures in Certain Taxpayer Interactions.

IRM 4.31.9.8.4.3.1, revised paragraph 2 to add additional information about types of signatures.

(2) Ensure Form 872-M is properly signed by the partnership representative (PR). Raise concerns of any obvious discrepancies with signatures to manager.

- Forms 872-M received via fax are acceptable only if it contains an original signature (not digital). Certain procedures apply, see IRM 25.6.22.5.1, Fax Signatures, and IRM 4.10.1.3.7, Policy for Use of Fax in Taxpayer Submissions.

- Forms 872-M received via email and taxpayer digital communication (TDC) are acceptable with either an original signature or a digital signature. See IRM 10.10.1.6.1, Accepting Images of Signatures and Digital Signatures in Certain Taxpayer Interactions.

Note: If the Form 872-M is signed by anyone other than the PR (such as the power of attorney), seek Counsel's approval before countersigning. If signed by a DI, ensure the entity PR is still in existence at the time of signing.