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From:

Sent: Monday, August 08, 2011 3:43:31 PM

To:

Cc:

Subject: Signature question

You asked about the validity of certain returns that do not contain a handwritten signature. We understand that you have already asked each respective taxpayer to verify his/her signature on those returns. If a taxpayer verifies the signature on the return is his/her own, the Service should assess the tax shown on the return as due. If a taxpayer denies the validity of the signature on the return, the Service should not treat the return as valid. If any taxpayer fails to respond at all, we conclude that, with respect to that taxpayer under the circumstances you describe, the Service should treat the return as valid and assess the tax shown as due.

Thank you.