

Part III - Administrative, Procedural, and Miscellaneous

Interim Waiver of Signature Requirement for Form SS-4

Notice 2000-19

PURPOSE

This notice informs taxpayers that the Internal Revenue Service is temporarily waiving the signature requirement for Form SS-4, Application for Employer Identification Number, as authorized by § 6061(b)(1)(A) of the Internal Revenue Code.

BACKGROUND

Section 6061(a) generally provides that any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations must be signed in accordance with forms or regulations prescribed by the Secretary of the Treasury.

Section 6061(b)(1) requires the Secretary to develop procedures for accepting signatures in digital or other electronic form. Until such time as these procedures are in place, § 6061(b)(1)(A) authorizes the Secretary to waive the requirement of a signature for a particular type or class of return, declaration, statement, or other document required or permitted to be made under the Code.

Section 6061(b)(3) requires that the Secretary define and implement any waiver of the signature requirements through appropriate published guidance.

Section 6109(a) provides, in part, that when required by regulations, any person

required to make a return, statement, or other document must include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

Section 301.6109-1(a)(1)(ii)(C) of the Regulations on Procedure and Administration provides that any person other than an individual (such as a corporation, partnership, nonprofit association, trust, estate, or similar nonindividual person) that is required to furnish a taxpayer identifying number must use an employer identification number (EIN).

Section 301.6109-1(d)(2)(i) provides that any person required to furnish an EIN must apply for one on Form SS-4. The form, together with any supplementary statement, must be prepared and filed in accordance with the form, accompanying instructions, and relevant regulations, and must set forth fully and clearly the requested data. Form SS-4 requires the applicant to sign the form and verify by a written declaration that it is made under penalties of perjury.

REASONS FOR SIGNATURE WAIVER FOR FORM SS-4

The Service is exploring methods of filing Form SS-4 other than on paper, such as magnetic media and other electronic means. As these alternative methods of filing Form SS-4 evolve, the Service intends to provide procedures for accepting signatures in digital or other electronic form. Until such time as these procedures are in place, the Service is waiving the requirement under § 6061(a) that taxpayers sign Form SS-4. This waiver applies to Forms SS-4 currently filed on paper, as well as to Forms SS-4 that eventually may be filed through electronic means. However, because this waiver is

only temporary, the Service does not intend to remove the signature line from the paper version of Form SS-4.

EFFECTIVE DATE

This Notice is effective for Forms SS-4 filed on or after March 13, 2000.

DRAFTING INFORMATION

The principal author of this notice is Andrew J. Keyso of the Office of the Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this notice contact Mr. Keyso at (202) 622-4910 (not a toll-free call).