

§ 18.1378-1 [Amended]

Par. 7. Section 18.1378-1 is amended as follows:

1. The fourth sentence of paragraph (b)(2)(i) is amended by removing the language “§ 18.1362-1(b)” and adding the language “§ 1.1362-6(b)(2)(ii) of this chapter” in its place.

2. The fifth sentence of paragraph (b)(2)(i) is removed.

3. The second sentence of paragraph (b)(2)(ii) is amended by removing the language “§ 18.1362-1(a)” and adding the language “§ 1.1362-6(b)(2)(i) of this chapter” in its place.

4. Paragraph (b)(3) is removed.

5. Paragraph (c) is removed and reserved.

6. Paragraph (e) is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 8. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 602.101 [Amended]

Par. 9. Section 602.101, paragraph (c) is amended by removing the entry for 18.1361-1 from the table and adding the entry “1.1361-1 . . . 1545-0731” in numerical order to the table.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Approved: May 9, 1995.

Leslie Samuels,

Assistant Secretary of the Treasury.

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26 CFR Parts 1 and 301

[TD 8603]

RIN 1545-AT57

Methods of Signing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations.

SUMMARY: This document contains temporary regulations relating to the signing of returns, statements, or other documents. The text of these temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

EFFECTIVE DATE: These regulations are effective on July 21, 1995.

FOR FURTHER INFORMATION CONTACT: Celia Gabrysh, (202) 622-4940 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

This document contains amendments to the Income Tax Regulations (26 CFR part 1) and the Procedure and Administration Regulations (26 CFR part 301) that relate to signing returns, statements, and other documents.

Explanation of Provisions

Section 6061 provides in part that “. . . any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be signed in accordance with forms or regulations prescribed by the Secretary.” Traditionally, the IRS has accepted pen-to-paper signatures. The Service will prescribe additional methods of signing to be used when electronically filing returns and other documents.

The temporary regulations clarify that the IRS may prescribe the specific method of signing any return, statement, or other document. The temporary regulations also provide that the IRS may require a return preparer to use a method of signing other than a pen-to-paper signature or a facsimile signature stamp of the person filing a return, statement, or other document.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, these temporary regulations will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of these regulations is Celia Gabrysh, Office of Assistant Chief Counsel (Income Tax & Accounting). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects**26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 1 and 301 are amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.6695-1T is added to read as follows:

§ 1.6695-1T Other assessable penalties with respect to the preparation of income tax returns for other persons (temporary).

(a) [Reserved].

(b) Unless the Secretary has prescribed another method of signing pursuant to § 301.6061-1T(b) on or after July 21, 1995, an individual who is an income tax return preparer with respect to a return of tax under subtitle A of the Internal Revenue Code (Code) or claim for refund of tax under subtitle A of the Code shall manually sign the return or claim for refund (which may be a photocopy) in the appropriate space provided on the return or claim for refund after it is completed and before it is presented to the taxpayer (or nontaxable entity) for signature.

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 is amended by adding an entry in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *

Section 301.6061-1T also issued under 26 U.S.C. 6061.

Par. 2. Section 301.6061-1T is added to read as follows:

§ 301.6061-1T Signing of returns and other documents (temporary).

(a) [Reserved].

(b) *Method of signing.* The Secretary may prescribe in forms, instructions, or other appropriate guidance the method of signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

(c) *Effective date.* This section is effective on July 21, 1995.