

Employee Benefit Plans Alert

IRS Changes Signature Requirements to Accommodate Remote Working Conditions

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This Alert provides information on a temporary change to the Internal Revenue Service (IRS) procedures concerning processing of required forms relative to the assessment and collection of taxes. This new procedure, effective through July 15, 2020, is in response to the coronavirus (COVID-19) pandemic which has caused a change in working environment for their employees, taxpayers, and representatives.

IRS approval to accept images of signatures and digital signatures and to receive documents by email and to transmit documents to taxpayers using SecureZip

The IRS Deputy Commissioner recently issued a memorandum to revenue agents and officers allowing them to accept images of signatures (scanned or photographed) and digital signatures by email via SecureZip on the following documents:

- Statute of Limitations Extensions (Form 872);
- Statutory Notices of Deficiencies;
- Audit Examination Reports (Form 4549);
- Closing Agreements (Form 906); and
- Other Forms / Statements deemed acceptable by the IRS.

The Employee Benefit Services Group at PKF O'Connor Davies has begun to work with Employee Plans Agents at the IRS who have recently been assigned with Voluntary Compliance Program (VCP) applications that have been submitted to the IRS for a compliance statement. The IRS had experienced a backlog of these VCP applications and, since no additional examinations requiring on-site examinations are currently being assigned and their examination agents are not performing on-site exams, the IRS has taken this opportunity to "catch-up" on these matters.

Contact Us

The Employee Benefit Services Group at PKF O'Connor Davies is available to assist employers with various compliance reporting and other compliance requirements imposed by federal agencies. We also provide a full spectrum of compliance services for qualified retirement, nonqualified deferred compensation and welfare plans. For more information, please contact your client services partner or any of the following:

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