

## **Fax Guidelines**

### **Use of Faxes for Taxpayer Submissions**

#### **Background**

The IRS is involved in a significant number of taxpayer contacts to perfect returns during the filing process to resolve issues identified in post-filing and secure delinquent returns. While the primary communication methods for these contacts have traditionally been mail, phone or personal interviews, the IRS is always seeking ways of communicating with taxpayers that will reduce taxpayer burden and improve organizational efficiency.

The fax guidelines, as stated below, apply only to taxpayers and their representatives who are engaged in an on-going contact with the IRS, such as an examination or resolving questions about tax returns that are being processed. The fax can only take place after a discussion with the IRS employee who is requesting the information. Based on requests from practitioners and other outside stakeholders, the IRS has adopted the following guidance on the acceptance of faxes by taxpayers and the practitioner community.

#### **Faxes - General Guidelines**

These general guidelines are applicable to all divisions and cover operations related to income tax, employment tax, excise tax, estate tax, gift tax, and generation skipping tax, as well as tax exempt and employee plans determinations.

- Filing of original tax returns via fax will only be allowed as part of a return perfection process (e.g. securing missing schedule or missing signature) initiated by the IRS or in the post-filing/non-filing activities described in next bullet. Tax returns can be received via fax as part of return perfection even if a taxpayer signature is required, provided that IRS contact with the taxpayer has been made and documented.
- Submission of documentation, forms, letters, and returns related to post-filing/non-filing inquiries and interactions can be allowed via fax based on taxpayer or IRS request unless there is a specific prohibition. This allowance applies to inquiries and interactions conducted by Field Assistance, Accounts Management, Compliance Services, Field Examination, Field Collection, Determinations Units, Appeals, and the Taxpayer Advocate Service, or related to post-submission inquiries and interactions conducted by Employee Plans or Exempt Organizations in connection with an application for a determination or a request for a ruling. Documentation, forms, letters, and returns can be received via fax in these circumstances even if a taxpayer signature is required, provided that IRS contact with the taxpayer has been made and documented.
- The IRS will not acknowledge faxes received from taxpayers in the course of tax administration activities by a return fax. Exceptions can be made in unusual

- circumstances as determined by IRS management.
- Guidance for some specific forms, documents, and letters can be found in Attachment 1. These items are listed individually based on a request by either outside stakeholders or internal groups. This list does not necessarily include all items that could be received by fax based on the general guidelines.

### **Specific Guidance on Use of Faxes in Tax Administration Processes** ***(Lists not all inclusive)***

1. The following specific documents/forms/letters will continue to be accepted by fax in routine operations between taxpayers and their representatives who are engaged in on-going contact with the IRS:

- EIN Requests (Form SS-4)
- Power-of-Attorney (Form 2848)
- Taxpayer Authorization (Form 8821)
- 1120S Election (Form 2553)
- Request for Public Inspection or Copy of Exempt or Political Organization IRS Form (Form 4506-A)
- Appeals Conference Requests
- Responses/documentation needed to resolve filing or post-filing questions or correspondence.

2. The following specific documents/forms/letters can be accepted by fax if contact has been made with the taxpayer by phone or in-person and the taxpayer history file is documented with the date of contact and notation is made that the taxpayer wishes to send the document/form/letter by fax:

- Requests for Innocent Spouse Relief (Form 8857)
- Taxpayer Statement About a Refund (Form 3911)
- Injured Spouse Claim (Form 8379)
- Installment Agreements (Form 433-D)
- Collection Information Statement – Wage Earner (Form 433-A)
- Collection Information Statement – Business (Form 433-B)
- Early Referral Requests
- Fast Track Mediation Requests
- Request for Collection Due Process Hearing (Form 12153)
- Letter to designate a payment
- Letter to request non-filing of lien
- Letter to request lien release
- Letter to request lien withdrawal
- Letter to request non-assertion of penalty
- Letter to provide reasonable cause statement
- Supporting Statement to Correct Information (Form 941C)
- Election by a Small Business Corporation (Form 2553)

3. Consents to assess additional tax (Forms 4549, 870, and others) of \$25,000 or less can be accepted by fax if taxpayer contact has been made and the case history documents the date of contact and the desire of the taxpayer to submit the consent by fax. Consents to assess tax in excess of \$25,000 should be secured with original signatures that are delivered in person or by mail.
4. Taxpayer closing agreements involving tax amounts of \$25,000 or less can be accepted by fax if taxpayer contact has been made and the case history documents the date of contact and the desire of the taxpayer to submit the consent by fax. Closing agreements for tax amounts in excess of \$25,000 should be secured with original signatures that are delivered in person or by mail.
5. Employee Plan and Exempt Organization determination letter applications **will not** be accepted via fax.
6. Determination Letter Requests related to income tax, gift tax, estate tax, generation-skipping transfer tax, employment tax and excise tax matters **will not** be accepted via fax.
7. Consents to extend the statute of limitations for assessing tax (Form 872, SS-10, and other consent forms) **will not** be accepted via fax in normal operations.

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