

**New York State Department of Taxation and Finance
Office of Tax Policy Analysis
Technical Services Division**

TSB-M-05(1)C
TSB-M-05(1)I
TSB-M-05(1)S
TSB-M-05(1)M
All Taxes
February 1, 2005

Alternative Methods of Signing for Tax Return Preparers

The Commissioner of Taxation and Finance has adopted amendments to section 158.12(a) of the personal income tax regulations to eliminate the requirement that tax return preparers must manually sign tax returns or claims for refund. A tax return preparer is now authorized to use the alternative methods described below in signing original tax returns, amended tax returns, claims for refund, and requests for extension of time to file. This will conform New York State policy to the current federal Internal Revenue Service policy authorized by Treasury regulation section 1.6695-1(b) and announced in Internal Revenue Service Notice 2004-54.

For personal income tax and withholding tax purposes, a tax return preparer is defined by section 658(g)(5) of the Tax Law, in part, as: “any person who prepares for compensation, or who employs or engages one or more persons to prepare for compensation any return or claim for refund.” See section 658(g)(5) for additional information.

The new policy is also being extended to tax returns, amended tax returns, claims for refund and requests for extension of time to file for all other taxes and fees administered by the New York State Department of Taxation and Finance. These taxes and fees include but are not limited to: corporate/franchise tax, estate tax, sales and use tax, and fuel use tax (IFTA).

Description of Alternative Methods of Signing

Tax return preparers are authorized to sign original tax returns, amended tax returns, claims for refund, and requests for extension of time to file by means of a rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer’s signature or the individual preparer’s printed name. Tax return preparers utilizing one of these alternative means are personally responsible for affixing their signatures to the returns, claims for refund or requests for extension of time to file.

Tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on the tax returns, claims for refund and requests for extension of time to file, such as the name, address, relevant employer identification number, and the preparer’s individual identification number (social security number or preparer tax identification number).

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Other documents and signature requirements

The new policy does not alter the signature requirements for any other type of document, such as elections, powers of attorney or consent forms. In addition, this policy does not alter any requirement that the tax return, claim for refund or request for extension of time to file must be signed, either manually or by other authorized means, by the person that is the taxpayer, owner, partner, member, officer or other authorized person making the tax return, claim or request.

Effective date

The new policy is effective February 1, 2005, and applies to any original return, amended return, claim for refund or request for extension of time to file filed on or after that date.