

FINAL PRIVATE LETTER RULING

REQUEST LETTER

12-008

>>> "NAME 1(US - CITY 1)" <E-MAIL 1> 5/30/2012 9:07 PM >>>

Julie:

COMPANY 1 is determining the validity of a paper-filed Utah tax return with an alternative signature method such as a rubber stamp, mechanical device, or computer software program.

COMPANY 1 provides tax compliance services to thousands of clients that file a Utah income tax return. In looking at the documentation from the State of Utah, no specific guidance is given as to what constitutes an acceptable signature on a paper filed return.

Internal Revenue Service Notice 2004-54 (enclosed) states that income tax preparers are authorized to use alternative signature methods to sign paper-filed Federal returns. Signatures may be affixed by means of rubber stamp, mechanical device, or computer software program. Return preparers who use any of these alternative methods are personally liable for affixing their signatures to the return or extension request.

Some states have conformed to Internal Revenue Service Notice 2004-54. The State of California has issued Publication 1095D (enclosed) stating that it conforms to the Internal Revenue Service Notice 2004-54 allowing alternative forms of signature. COMPANY 1 is looking for similar guidance from the State of Utah.

Please provide guidance as to the State of Utah's position on alternative signature methods for paper-filed returns.

Thank you for your attention to this matter.

NAME 1
TITLE 1
COMPANY 1
ADDRESS 1, CITY, STATE ZIP CODE 1
PHONE NUMBER 1 | FAX NUMBER 1 | MOBILE NUMBER 1
E-MAIL 1 | WEBSITE 1

RESPONSE LETTER

November 26, 2012

NAME 1
COMPANY 1
ADDRESS 1
CITY, STATE ZIP CODE 1

Re: Private Letter Ruling Request on the Validity of a Paper-Filed Utah Tax Return Signed Through An Alternative Signature Method

Dear NAME 1:

You have requested a ruling on the validity of a paper-filed Utah tax return when a required signature has been added by using an alternative signature method such as a rubber stamp, mechanical device, or computer software program. We hold that a paper-filed Utah tax return would not be considered invalid as lacking a required signature when that signature was added by using an alternative signature method such as a rubber stamp, mechanical device, or computer software program.

For paper filed documents, the definition of signature found in Utah Code § 68-3-12.5(26) would apply. Utah Code § 68-3-12.5(26) states the following in pertinent part:

- (1) The definitions listed in this section apply to the Utah Code, unless:
 - (a) the definition is inconsistent with the manifest intent of the Legislature or repugnant to the context of the statute; or
 - (b) a different definition is expressly provided for the respective title, chapter, part, section, or subsection.

.....
(26) **"Signature" includes a name, mark, or sign written with the intent to authenticate an instrument or writing.**

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- (35) "Writing" includes:
 - (a) printing;
 - (b) handwriting; and
 - (c) information stored in an electronic or other medium if the information is retrievable in a perceivable format.

(Emphasis added.)

The definition found in § 68-3-12.5(26) applies because the two requirements found in § 68-3-12.5(1)(a)-(b) have been met. First, for subsection (a), the definition found in § 68-3-12.5(26) is consistent with the intent of the Utah Legislature and is not repugnant to the context of the

statutes administered by the Utah State Tax Commission. Second, for subsection (b), *for paper-filed documents* there is not a different definition expressly provided in the Utah Code for the areas administered by the Utah State Tax Commission.

A signature affixed using an alternative signature method such as a rubber stamp, mechanical device, or computer software program meets the broad definition of signature found in § 68-3-12.5(26). Thus, a paper-filed Utah tax return would not be considered invalid as lacking a required signature when that signature was added by using an alternative signature method such as a rubber stamp, mechanical device, or computer software program.

Lastly, we emphasize that this private letter ruling only addresses paper-filed documents, not documents filed electronically. Signatures for documents filed electronically are subject to different statutes and rules.

The Tax Commission's conclusions are based on the facts as you described them and the Utah law currently in effect. Should the facts be different or if the law were to change, a different conclusion may be warranted. If you feel we have misunderstood the facts as you have presented them, you have additional facts that may be relevant, or you have any other questions, please feel free to contact the Commission.

For the Commission,

Marc B. Johnson
Commissioner

MBJ/aln
12-008