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## **Section 6061.—Signing of Returns and Other Documents**

*26 CFR 1.6061–2T: Signing of returns by voice signature (temporary).*

**T.D. 8892**

**DEPARTMENT OF THE TREASURY  
Internal Revenue Service  
26 CFR Parts 1 and 602**

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## **TeleFile Voice Signature Test**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Removal of temporary regulations.

**SUMMARY:** This document removes temporary regulations that provide that an individual Federal income tax return completed as part of the Telefile Voice Signature test will be treated as a return that is signed, authenticated, verified and filed by the taxpayer as required by the Internal Revenue Code. The temporary regulations were published in the Federal Register on December 27, 1993. Because the temporary regulations applied only to 1992 and 1993 calendar year returns, the IRS is removing them.

**EFFECTIVE DATE:** These regulations are effective July 18, 2000.

**FOR FURTHER INFORMATION CONTACT:** Beverly A. Baughman (202) 622-4940 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

### **Background**

On December 27, 1993, the IRS issued temporary regulations (T.D. 8510, 1994–1 C.B. 280) in the Federal Register (58 F.R. 68295) under sections 6012, 6061, and 6065 relating to the TeleFile Voice Signature test. Because the temporary regulations applied only to 1992 and 1993 calendar year returns, the IRS has decided to remove them. Therefore, temporary regulations §§1.6012–7T, 1.6061–2T, and 1.6065–2T are being removed.

On December 27, 1993, the IRS also issued a notice of proposed rulemaking (IA-38-93, 1994-1 C.B. 795 [58 F.R. 68335]) under sections 6012, 6061, and 6065. Although written comments and requests for a public hearing were solicited, no written or oral comments were received and no public hearing was requested or held. This notice of proposed rulemaking is being withdrawn in a separate document, Announcement 2000-68 on page 161.

**Explanation of provisions**

Under sections 6012, 6061, and 6065 of the Internal Revenue Code, each individual with gross income in excess of a specified amount must file an annual income tax return that (i) is signed in accordance with prescribed forms and instructions and, (ii) except as otherwise provided by the Service, contains (or is verified by) a written declaration that the return is made under penalties of perjury.

The temporary regulations provide rules to facilitate the implementation of the Telefile Voice Signature test. Generally, pursuant to the temporary regulations a taxpayer's individual income tax return will be treated as having been properly filed if the taxpayer is eligible to participate in the Telefile Voice Signature test

and, pursuant to the instructions from the Telefile system interactive voice computer, provides the requested information and the voice signature during the telephonic filing season.

The Telefile Voice Signature test occurred during the 1993 and 1994 filing seasons. Since that time, the Service has published final regulations generally authorizing alternative signature methods. See §301.6061-1. Accordingly, the regulations relating to the Telefile Voice Signature test are being removed.

**Drafting Information**

The principal author of these regulations is Beverly A. Baughman of the Office of Assistant Chief Counsel (Income Tax and Accounting), IRS. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in their development.

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**Removal of Temporary Regulations**

**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 \* \* \*

**§1.6012-7T [Removed]**

Par. 2. Section 1.6012-7T is removed.

**§1.6061-2T [Removed]**

Par. 3. Section 1.6061-2T is removed.

**§1.6065-2T [Removed]**

Par. 4. Section 1.6065-2T is removed.

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

Par. 5. The authority citation for part 602 continues to read as follows:

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

Par. 6. Section 602.101(c) is amended by removing the following entries in the table:

§602.101 OMB Control numbers.

\* \* \* \* \*

(c)\* \* \*

CFR part or section where identified and described	Current OMB control number
* * * * *	
1.6012-7T .....	1545-1348
1.6061-2T .....	1545-1348
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Robert E. Wenzel,  
*Deputy Commissioner of Internal Revenue.*

(Filed by the Office of Federal Register on July 17, 2000, 8:45 a.m., and published in the issue of the Federal Register for July 18, 2000, 65 F.R. 44437)

Approved June 30, 2000.

Jonathan Talisman,  
*Assistant Secretary of the Treasury .*