

## **Sec. 6061. - Signing of returns and other documents**

### **(a) General rule**

Except as otherwise provided by subsection (b) and sections 6062 and 6063, any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be signed in accordance with forms or regulations prescribed by the Secretary.

### **(b) Electronic signatures**

#### **(1) In general**

The Secretary shall develop procedures for the acceptance of signatures in digital or other electronic form. Until such time as such procedures are in place, the Secretary may -

##### **(A)**

waive the requirement of a signature for; or

##### **(B)**

provide for alternative methods of signing or subscribing,

a particular type or class of return, declaration, statement, or other document required or permitted to be made or written under internal revenue laws and regulations.

#### **(2) Treatment of alternative methods**

Notwithstanding any other provision of law, any return, declaration, statement, or other document filed and verified, signed, or subscribed under any method adopted under paragraph (1)(B) shall be treated for all purposes (both civil and criminal, including penalties for perjury) in the same manner as though signed or subscribed.

#### **(3) Published guidance**

The Secretary shall publish guidance as appropriate to define and implement any waiver of the signature requirements or any method adopted under paragraph (1)

**27 CFR 1.30**

**§ 1.30 Power of attorney; Form 5000.8.**

If the application and other documents in support of such application are signed by an attorney in fact of an individual, partnership, association, or corporation, or by one of the members of a copartnership or association, or, in the case of a corporation by an officer or other person not authorized by the corporation's bylaws or by its board of directors to sign such applications and supporting documents, the applications must be supported by a duly authenticated copy of the power of attorney conferring authority upon the person signing the documents to execute the same. Such powers of attorney will be executed on Form 5000.8. (Approved by the Office of Management and Budget under control number 1513-0014)

[T.D. ATF-373, 61 FR 26098, May 24, 1996, as amended by T.D. ATF-416, 64 FR 49985, Sept. 15, 1999].

**27 CFR 18.26**

**§ 18.26 Powers of attorney.**

The proprietor shall execute and file a Form 5000.8 for every person authorized to sign or to act on behalf of the proprietor. (Not required for persons whose authority is furnished in the application.) (Approved by the Office of Management and Budget under control number 1513-0014)

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

**27 CFR 19.156**

**§ 19.156 Powers of attorney.**

The proprietor shall execute and file with the appropriate TTB officer a Form 5000.8 for each person authorized to sign or to act on behalf of the proprietor. (Not required for persons whose authority is furnished in the application for registration.) (See 201, Pub. L. 85-859, 72 Stat. 1349, as amended (26 U.S.C. 5172))

**27 CFR 19.917**

**§ 19.917 Powers of attorney.**

The proprietor of a large plant shall execute and file with the appropriate TTB officer a Form 1534 (5000.8), in accordance with instructions on the form, for each person authorized to sign or act on

behalf of the proprietor (Not required for persons whose authority is furnished in the application).

(Sec. 201, Pub. L. 85-859, 72 Stat. 1370, as amended (26 U.S.C. 5271))

**27 CFR 20.53**

**§ 20.53 Powers of attorney.**

An applicant or permittee shall execute and file a Form 5000.8, in accordance with the instructions on the form, for each person authorized to sign or to act on behalf of the applicant or permittee. Form 5000.8 is not required for a person whose authority is furnished in accordance with § 20.42(a)(10).

**27 CFR 22.53**

**§ 22.53 Powers of attorney.**

An applicant or permittee shall execute and file a Form 5000.8, in accordance with the instructions on the form, for each person authorized to sign or to act in its behalf. Form 5000.8 is not required for persons whose authority is furnished in accordance with § 22.42(a)(10).

**27 CFR 24.116**

**§ 24.116 Powers of attorney.**

The proprietor shall file with the appropriate TTB officer a power of attorney for each person authorized to sign or to act on behalf of the proprietor as an attorney-in-fact. A power of attorney is not required for any person whose authority has been furnished in the application. If not limited in duration, the power of attorney will continue in effect until written notice of revocation is received by the appropriate TTB officer or operations are terminated. (Approved by the Office of Management and Budget under control number 1513-0009)

**27 CFR 24.150**

**§ 24.150 Powers of attorney.**

Each bond, and each consent to changes in the terms of a bond, will be accompanied by a power of attorney whereby the surety authorizes the agent or officer who executed the bond or consent to act on behalf of the surety. The appropriate TTB officer may require additional evidence of the authority of the agent or officer of the surety to execute the bond or consent. The power of attorney will be prepared on a form provided by the surety and executed under the corporate seal of the surety. If the power of attorney is other than a manually

signed original, the appropriate TTB officer may require a certification of validity. (July 30, 1947, Ch. 390, Pub. L. 80-280, 61 Stat. 648, as amended (26 U.S.C. 6, 7)) (Approved by the Office of Management and Budget under control number 1513-0009)

[T.D. ATF-299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF-409, 64 FR 13683, Mar. 22, 1999]

**27 CFR 25.65**

**§ 25.65 Power of attorney.**

The brewer shall execute and file a Form 5000.8 for each person authorized to sign or act on behalf of the brewer. The Form 5000.8 is not required for persons whose authority is furnished in the Brewer's Notice, Form 5130.10. (Sec. 201, Pub. L. 85-859, 72 Stat. 1388, as amended (26 U.S.C. 5401))

**27 CFR 40.68**

**§ 40.68 Power of attorney.**

If the application for permit or any report, return, notice, schedule, or other document required to be executed is to be signed by an individual (including one of the partners for a partnership or one of the members of an association) as an attorney in fact for any person, or if an individual is to otherwise officially represent such person, power of attorney on Form 5000.8 shall be furnished to the appropriate TTB officer. (For power of attorney in connection with conference and practice requirements see subpart E, part 601 of this chapter.) Such power of attorney is not required for persons whose authority is furnished with the corporate documents as required by § 40.63. Form 5000.8 does not have to be filed again with an appropriate TTB officer where such form has previously been submitted to that appropriate TTB officer and is still in effect.

[T.D. 6840, 30 FR 9310, July 27, 1965. Redesignated at 40 FR 16835, Apr. 15, 1975]

**27 CFR 40.393**

**§ 40.393 Power of attorney.**

If the bond or any other document required under this part is signed by an attorney in fact for an individual, partnership, association, company, or corporation, by one of the partners for a partnership, or by one of the members of an association, a power of attorney on TTB Form 1534 (5000.8) shall be furnished to the appropriate TTB officer. If such bond

or other document is signed on behalf of a corporation by an officer thereof, it must be supported by duly authenticated extracts of the stockholders' meeting, by-laws, or directors' meeting authorizing such officer to execute such document for the corporation. TTB Form 5000.8 or support of authority does not have to be filed again with a appropriate TTB officer where such form or support has previously been submitted to that appropriate TTB officer and is still in effect.

(72 Stat. 1421; 26 U.S.C. 5711)

**27 CFR 44.87**

**§ 44.87 Power of attorney.**

If the application for permit or other qualifying documents are signed by an attorney in fact for an individual, partnership, association, company, or corporation, or by one of the partners for a partnership, or by an officer of an association or company, or, in the case of a corporation, by an officer or other person not authorized to sign by the corporate documents described in § 44.83, power of attorney conferring authority upon the person signing the documents shall be manifested on Form 5000.8 in accordance with its instructions.

**27 CFR 41.196**

**§ 41.196 Power of attorney.**

If the application for permit or any report, return, notice, schedule, or other document required to be executed is to be signed by an individual (including one of the partners for a partnership or one of the members of an association) as an attorney in fact for any person, or if an individual is to otherwise officially represent such person, power of attorney on Form 1534 must be furnished to the appropriate TTB officer. (For power of attorney in connection with conference and practice requirements see subpart E, part 70 of this chapter.) Such power of attorney is not required for persons whose authority is furnished with the corporate documents as required by §41.194. Form 1534 does not have to be filed again with the appropriate TTB officer if such form has previously been submitted to TTB and is still in effect.

[T.D. ATF-422, 64 FR 71951, Dec. 22, 1999. Redesignated and amended by T.D. TTB-16, 69 FR 52424, 52425, Aug. 26, 2004]