

Press Release

To: Industry Associations & Interested Parties
From: Oregon State Board of Tax Practitioners
CC: Department of Revenue
Date: January 25, 2005
Re: Alternative Methods of Signing Income Tax Returns

This press release is to inform licensees and constituents that the Oregon State Board of Tax Practitioners, (BTP) follows the provisions of the Internal Revenue Services; Notice 2004-54 in regards to alternative methods of signing income tax returns.

The notice establishes that the Internal Revenue Service will permit income tax return preparers to sign original returns, amended returns or requests for filing extensions via rubber stamp, mechanical device or computer software program. In addition, Oregon Revised Statute; 84.019 – Legal recognition of electronic records, electronic signatures and electronic contracts – states:

“(1) A record or signature may not be denied legal effect or enforceability solely because it is in electronic form. (2) A contract may not be denied legal effect or enforceability solely because an electronic record was used in its formation. (3) If a law requires a record to be in writing, an electronic record satisfies the law. (4) If a law requires a signature, an electronic signature satisfies the law.”

For questions or additional information regarding the BTP’s position regarding alternative methods for signing income tax returns, please contact the board office by telephone at (503) 378-4034 or by e-mail at tax.bd@state.or.us

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