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# DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2009-33

RE: Conformity to Internal Revenue Service Notice 2004-54, Relating to Alternative Methods of Signatures for Paid Tax Return Preparers

The Department of Taxation (Department) announces that it will conform to Internal Revenue Service (IRS) Notice 2004-54, which authorizes paid tax return preparers to sign tax returns by means other than by hand.

On August 13, 2004, the IRS issued Notice 2004-54, which "provides that the Internal Revenue Service will permit income tax return preparers to sign original returns, amended returns, or requests for filing extensions by rubber stamp, mechanical device, or computer software program." The Notice included requirements for an acceptable alternative method of signing a return, namely that the method include a facsimile of the preparer's signature or name and the preparer's assumption of personal responsibility for affixing the signature to the document.

Pursuant to Section 231-15, Hawaii Revised Statutes, which authorizes the Department to prescribe the method of signing tax returns, the Department is conforming to IRS Notice 2004-54 in all respects; provided that the alternative methods of signing returns for Hawaii purposes shall apply to all tax returns, amended returns, and extensions, unless otherwise limited. Therefore, the terms and conditions for alternative signatures under IRS Notice 2004-54 applies not only to income tax returns, but also general excise, use, transient accommodations, public service company, and any other return of the Department.

For more information, please contact the Rules Office at 587-1577.

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