



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

11.3.6

JULY 28, 2023

EFFECTIVE DATE

(07-28-2023)

PURPOSE

- (1) This transmits revised IRM 11.3.6, Disclosure of Official Information, Seals and Certifications.

MATERIAL CHANGES

- (1) IRM 11.3.6.1(3) and (4), Updated Program Scope and Objectives, to align the Program and Policy owner sections to be in line with all other Disclosure IRMs.
- (2) IRM 11.3.6.1(5) Updated Program Scope and Objectives, to align with the Primary Stakeholders section to conform with the internal controls requirement.
- (3) IRM 11.3.6.1.4, Program Controls, were added in order to incorporate relevant internal controls. These items identify information about the program and procedures covered within this section.
- (4) Reviewed and updated the IRM where necessary for the following types of editorial changes: legal citations, published forms and documents and web addresses.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 11.3.6, Disclosure of Official Information, Seals and Certifications, dated October 12, 2017.

AUDIENCE

All Operating Divisions and Functions

RELATED RESOURCES

- (1) The Disclosure and Privacy Knowledge Base can be found at: <https://portal.ds.irsnet.gov/sites/vl003/pages/default.aspx>

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11.3.6

Seals and Certifications

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11.3.6.1
(10-12-2017)
Program Scope and Objectives

- (1) Purpose: This IRM section governs the use of seals and certifications as described in 26 CFR 301.7514-1.
- (2) Audience: These procedures apply to all IRS employees and contractors.
- (3) Policy Owner: The Director of Governmental Liaison, Disclosure and Safeguards (GLDS) is responsible for oversight of Disclosure policy.
- (4) Program Owner: The Disclosure office, under GLDS, is responsible for the Disclosure program and guidance. Each IRS organization is responsible for ensuring its employees are aware of and follow Servicewide Disclosure policy.
- (5) Primary Stakeholders: All IRS business units and functions that are authorized to provide certifications under Delegation Order 11-5.

11.3.6.1.1
(10-12-2017)
Background

- (1) IRC 7514 authorizes seals of office and 26 CFR 301.7514-1 governs the use of seals and describes and illustrates the seals.
- (2) The seals of office are used to authenticate originals or copies of Internal Revenue Service (IRS) records.
- (3) 26 CFR 301.7622-1 authorizes the Commissioner to designate persons who may issue certifications as necessary to administer internal revenue laws and regulations.
- (4) Delegation Order 11-5, (found in IRM 1.2.2.12.5), designates the persons who may affix the official seal of the IRS to any certificate or attestation required to authenticate IRS documents and records. Delegation Order 11-3, (found in IRM 1.2.2.12.3), designates the persons who may affix the official seal of the Department of Treasury.
- (5) Each seal of the office will be in the custody of the officer for whose office it was established. It may be placed in any location convenient to its use.
- (6) Certifications may be issued only for records in the custody of the certifying officer.

Note: The certifying officer cannot attest to something he/she has not observed. Therefore, it is usually inappropriate to rely upon the oral “assurance” of other IRS personnel that the document being certified is a true and correct copy of the original.

- (7) Seals of office may be affixed to certificates to authenticate originals and copies of IRS documents and records for any purpose, including *28 USC 1733(b)*, *Rule 44 of the Federal Rules of Civil Procedure* and *Rule 27 of the Federal Rules of Criminal Procedure*.
- (8) No seal will be affixed to material to be published in the Federal Register.

11.3.6.1.2
(10-12-2017)
Authority

- (1) The following items govern the authority pertaining to seals and certifications of IRS records:
 - IRC 6103
 - IRC 7514
 - 26 CFR 301.7514-1
 - 26 CFR 301.7622-1

- Delegation Order 11-5, found in IRM 1.2.2.12.5
- Delegation Order 11-3, found in IRM 1.2.2.12.3
- 28 USC 1733(b)
- Rule 44 of the Federal Rules of Civil Procedure
- Rule 27 of the Federal Rules of Criminal Procedure

11.3.6.1.3
(10-12-2017)

Roles and Responsibilities

- (1) This Internal Revenue Manual (IRM) is used by all IRS employees to help comply with the seals and certifications provisions of IRC 7514.

11.3.6.1.4
(07-28-2023)

Program Controls

- (1) Business Units are responsible for establishing and documenting the program controls developed to oversee their program as well as ensuring employee compliance with all applicable elements of this IRM.

11.3.6.1.5
(10-12-2017)

Terms/Definitions/ Acronyms

- (1) The following is a list of the terms and acronyms that are used in this IRM section:

Terms and Definitions

Term	Definition
Certification	a certificate attesting the truth of some statement or event
Seal	an embossed emblem, figure, symbol, word, letter, etc., used as attestation or evidence of authenticity

Acronyms

Acronym	Definition
CFR	Code of Federal Regulations
GLDS	Governmental Liaison, Disclosure and Safeguards
HQ	Headquarters
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
PGLD	Privacy, Governmental Liaison and Disclosure
SFR	Substitute for Return
USC	United States Code

11.3.6.1.6
(10-12-2017)

Related Resources

- (1) The following table lists other sources of guidance on seals:

Procedure	Title	Guidance
IRM 1.17.7.2.1	IRS Symbol, Logo, and Official Seal	Discusses official use of the IRS seal and provides a graphic of the official IRS and Treasury Department seals.

11.3.6.2
(10-12-2017)

Requesting Certifications

- (1) Any member of the public may request certification of a document. However, neither the Freedom of Information Act, 5 USC 552, nor the Privacy Act 5 USC 552a, requires that certifications be provided to a requester. Requests for certification should ordinarily be sent to the office having custody of the records (i.e., Headquarters, area, territory, or campus). Form 4506, Request for Copy of Tax Return, provides for the certification option when returns are provided pursuant to that process.
- (2) There are no fees charged when certification is provided for another government agency.
- (3) The two formal processes for certification (discussed in IRM 11.3.6.3 and IRM 11.3.6.4), require a completed Form 2866, Certificate of Official Record. Use of the formal processes for certification is not mandatory.
- (4) The informal process for certification is called the “ink stamp method” which is used in lieu of a Form 2866. This method is permissible in jurisdictions where both the U.S. Attorney and the governing District Courts find this practice suitable. The ink stamp method should include: identification of the number of pages, the name, title, and signature of the certifying officer with the date signed, and the acceptable wording shown below.

Example: Acceptable wording for an inked stamp is:

“AUTHENTIC IRS REPRODUCTION, per IRC 6103(p)(2)(C).”

“This photocopy has the same legal status as if it were the original.”

- (5) With the exception of the circumstances described in IRM 11.3.35.12(7) and (8), providing documents in lieu of testimony, the ink stamp method is the only type of certification that will be done for non-government requesters. If other situations arise that would appear to require one of the formal processes for certification, they should be discussed with the Disclosure Policy & Program Operations Supervisor in Disclosure Headquarters (HQ).

11.3.6.3
(10-12-2017)
Form of Certification and Preparation of Forms

- (1) Form 2866, Certificate of Official Record, is available for authenticating originals or copies of records.

- (2) Offices preparing a large volume of certifications for use by other agencies may, at their option, employ suitable continuous feed printout paper instead of printed copies of Form 2866, to make the most effective use of word processing equipment. The certifications should contain identical wording to that appearing on an original Form 2866. Entries should be arranged in substantially the same sequence and layout as on Form 2866. The original and copies should be processed in a similar manner as provided below for certifications utilizing Form 2866.
- (3) Electronic versions of the Form 2866 are also acceptable if they meet the standards of (2) above.
- (4) The use of blue paper for Form 2866 is not mandatory. Electronic versions of Form 2866 may be printed on blue paper as long as they meet the standards of (2) above.

11.3.6.4
(10-12-2017)
**Preparation of Original
Form 2866**

- (1) This subsection contains procedures for preparing the original Form 2866, Certificate of Official Record.

11.3.6.4.1
(10-12-2017)
**Routine or Non-“Blue
Ribbon” Certifications**

- (1) For documents where “blue ribbon” certification is not requested, the Form 2866 is prepared as follows.
- (2) Immediately after the phrase “I certify that the annexed:” insert a statement similar to the following:
 - Is the original. . . or
 - Is a true copy of. . . or
 - Is an exact transcript of. . . or
 - Is an exact transcript of an electronically filed return (without signature document)
- (3) Immediately after the statement shown above, insert the identification of the record, which may include items such as:
 - The form number and title of the record
 - The name of the taxpayer
 - The date of the record
 - The name of the signer of the record
 - The type of tax and tax year involved and/or
 - Any other feature by which the record would normally be identified

Note: Electronically filed returns may consist of the electronic record as well as a paper form containing the signature (e.g., Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return). In such cases, the complete return cannot be certified without including all pertinent parts of the return. However, should it be impossible to locate the Form 8453 or its equivalent, it is permissible to certify the electronic transcript (TRPRT) alone as long as it is correctly described as in (2) above. Since the transcript alone cannot be certified as the “return,” the following language is to be used in certifying an electronic return with Form 8453:
 “.....is a true copy of an electronically filed Form 1040, U.S. Individual Income Tax Return, with Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return.”

Example: I certify that the annexed is a true copy of an electronically filed Form 1040 with Form 8453 for John Q. Public for tax year 2015. The date of the record was April 15, 2016, and was signed electronically by John Q. Public and consists of five pages.

Note: Paper substitutes for returns submitted as “dummy” returns used to establish an assessment on the taxpayer’s module are not “returns,” but rather constitute return information. The certification of a Substitute for Return (SFR) should state something to the effect that it is “A Substitute For Return package prepared by IRS.” The substitute for return may not be a traditional tax return, but may consist of one or more documents that together support the assessment of tax. In these cases, it will be especially important to appropriately identify the document(s) being certified on the Form 2866. See (5) and (6) below. In contrast, returns prepared by the IRS under the authority of IRC 6020(b) are considered “returns.” The distinction between an SFR and an IRC 6020(b) return is that the Form 1040 used for the SFR includes only the taxpayer’s identifying information, while an IRC 6020(b) return is prepared by the IRS with additional information such as income, deductions and tax liability that constitutes a valid tax return. IRC 6020(b) returns should be certified as returns, although language should be included in the certification indicating that IRS prepared the return pursuant to authority granted by IRC 6020(b).

- (4) Material requested with respect to documents submitted as a return but which do not constitute a valid return should be identified as being a true copy of a document “purported to be an income tax return,” or “submitted to the IRS,” or similar wording.
- (5) Identifications should generally be brief and include only those details necessary to identify the record. They should not attempt to characterize or comment upon the record.
- (6) Any attachments should be similarly identified. The identification should end with the phrase “. . . consisting of . . . pages.”
- (7) There should be no punctuation after the last word of the identification (usually “pages”). Instead, a line should be drawn from the last word to the right margin (generally about one inch from the edge of the paper) and then diagonally to a point just above the first “u” in the phrase “under the custody of this office.”
- (8) The name and title of the certifying officer is placed beneath the phrase “By direction of the Secretary of the Treasury,” leaving sufficient space for the signature.
- (9) Separate certifications are made for each type of document.

Example: An administrative file must be certified separately from the tax return.

Note: Make separate certifications for each taxable year involved unless the document pertains to multiple years.

- (10) Records that are associated, such as schedules and attachments, are certified together.
- (11) Original and amended returns for the same tax year are certified together.

- (12) After signature, the dates are inserted. A gummed or self-sticking notarial seal is placed in the lower left corner of Form 2866. For all certifications used in IRS tax (Title 26) cases, i.e., cases involving enforcement of the Internal Revenue Code (IRC) alone or in combination with other chapters of the United States Code, the seal cannot be pre-embossed and placed on the Form 2866. It must be “raised” through the Form 2866. For certifications that will be used in non-tax cases, i.e., cases that do not involve the enforcement of the IRC, a pre-embossed seal may be used as long as the consumer has agreed to accept the pre-embossed seal. The stamp of the office of the certifying official is the stamp to be used for the embossing.
- (13) Records being certified are stapled behind the Form 2866, along the upper left corner, taking care not to obliterate any portions of the record.
- (14) If the individual requesting certified documents and the court where they may be introduced both agree, ink stamped certifications may be provided.

11.3.6.4.2
(10-12-2017)
Preparation of “Blue Ribbon” Certifications

- (1) Prepare a “Blue Ribbon” certification, Form 2866, Certificate of Official Record, for the government’s submission of certified documents in court only if this format is specifically requested.
- (2) Follow the normal processing steps shown in IRM 11.3.6.4.1 (2) through (15).
- (3) For “Blue Ribbon” certification of transcripts to be presented in court, when Form 2866 accompanies the Form 4340, Certificate of Assessments, and Payments, use the following language to meet the requirements of the federal rules of evidence:

I certify that Mary Maltese, who signed the annexed certificate of assessments, payments, and other specified matters for John Beagle for Form 1040, U.S. Individual Income Tax Return, EIN/SSN xxx-xx-xxxx, for the tax period December 31, 2020, consisting of three pages, is now and was, at the time of signing, operations manager, accounting control/services, U.S. Department of Treasury, Internal Revenue Service, and that his/her signature is genuine.

- (4) Place Form 2866 as the top sheet of the document with the official record (e.g., Form 4340 or equivalent) as the remaining pages of the document.
- (5) In the upper left hand corner, press an eyelet (a type of grommet) through all pages of the document (eyelet can be created using, e.g., Bates Model M-40 Automatic Eyeleter, and Bates Eyelet, brass, short for up to 18 pages), taking care not to obliterate any portion of the record.
- (6) Run a blue ribbon through the eyelet and tie the ribbon. Place a blank gummed or self-sticking notarial seal over both ends of the ribbon in the lower left corner of Form 2866.
- (7) Send the document to the authorized official or his or her delegate in a “Confidential Information” envelope.
- (8) The authorized officer will date and sign the Form 2866 as well as the official record (e.g., Form 4340 or equivalent), when relevant, and the authorized officer will emboss the appropriate seal (see Treasury Regulation Section 301.7514-1) through the blank notarial seal and the Form 2866.

11.3.6.4.3

(04-30-2009)

Preparation of Copies of Certifications

- (1) Each office issuing certifications must retain a file copy of the certification, together with any appropriate background information.
- (2) The copy of the certification must show all entries that appear on the original, except the seal of office.
- (3) The background file should identify the intended recipient (taxpayer or agency) for whom the certification was prepared. This information may be entered on the copies of the certification or in a history sheet, or it may be documented by including relevant correspondence in the file.
- (4) The background file should identify by name and title the employee responsible for requesting the certification, preparing the package and retrieving the records.
- (5) The information required by (3) and (4) above must be readily available to the official signing the certification and must be easily obtainable in the event of some future inquiry. As this information will appear only on the IRS retained copies or background files, it can be typed, handwritten or rubber stamped.
- (6) Requests for certification may arise in connection with various activities where files are maintained. The copy of the certification and any background information would generally be incorporated with the existing files. A separate file of certifications does not need to be maintained.
- (7) A copy of the Form 2866 may be provided to another office or another function having an interest in the case.

11.3.6.5

(04-30-2009)

Standards for Certifications

- (1) Every certification of records inherently involves an intended disclosure of official records. The certification file should include any necessary analysis of the request and evaluation of the records to ensure that disclosures are properly authorized.
- (2) Personnel preparing certifications should make certain that all evidentiary requirements are met. Copies of records must portray the originals accurately and be free of any distortions, flaws or illegible markings not present in the original.
- (3) Certifications must conform to the standards of the court whenever production in court is expected.

Example: Certain entity information must be redacted when providing certifications for certain bankruptcy and Tax Court proceedings. The description of the certified document on Form 2866 must address the required redactions/alterations.

- (4) Records being certified must be known to originate in official IRS files.
- (5) Occasionally, individuals will request certification of their copy of a return or will request certification of a document in their possession allegedly obtained previously from the IRS. Such requests must be refused. Instead, the requester may be told how to request certification of an original record in the IRS's custody.

- (6) Any office may certify the authenticity of any IRS record, even though the record may have originated in another office. The office issuing the certification must have physical possession of the record and be aware how the record came into its possession.
- (7) When a record to be certified is located in another office, it is generally preferable to transfer the request to the office having possession of the record, rather than transfer the record.
- (8) The officer certifying the authenticity of a record is responsible for reviewing the file, comparing the copy with the original, and verifying its accuracy and authenticity before signing. However, where written audit trails (with appropriate attestations by IRS personnel) are available that provide the same degree of assurance, possession of the original may be waived. These situations should be rare (e.g., an instance where voluminous active files need to be certified, and the custodial office has no one with certification authority).

11.3.6.6
(10-12-2017)
**Seal of the Department
of the Treasury**

- (1) The U.S. Department of the Treasury has specific requirements for use of the Treasury Seal. Per Delegation Order 11-3, found in IRM 1.2.2.12.3, only specific Disclosure personnel are authorized to affix the seal of the Department of the Treasury. If an IRS record needs to be authenticated with the Department of the Treasury seal, contact Disclosure to coordinate the certification.

11.3.6.7
(10-12-2017)
**U.S. Residency
Certifications**

- (1) As proof of residence in the United States and of entitlement to certain benefits under tax treaties, an applicant must provide a U.S. Government certification of U.S. residency to a foreign withholding agent. The IRS requires submission of Form 8802, Application for United States Residency Certification, to obtain a certificate of residency (Form 6166) from the Philadelphia Accounts Management Center. Send mis-routed Forms 8802 with a check or money order to:

Internal Revenue Service
Philadelphia Campus
Foreign Certification Request
P.O. Box 71052
Philadelphia, PA 19176-6052

Or

Internal Revenue Service
2970 Market Street
BLN# 3-E08 123
Philadelphia, PA 19104-5016

Note: Requests may be faxed to:

(877) 824-9110 (within U.S.)

(267) 466-1035 or (267) 466-1366 (outside the U.S.)

- (2) In the past, special arrangements had been made with some countries, involving individualized certification language or the signing of forms issued by other governments. All such forms should be referred to the Foreign Certification Unit at the Philadelphia Campus.

11.3.6.8
(04-30-2009)
Legal Status of Reproductions

- (1) IRC 6103(p)(2)(C) provides that any reproduction of any return, document, or other matter made in accordance with that section will have the same legal status as the original. This IRC section further requires that any such reproduction shall, if properly authenticated, be admissible in evidence in any judicial or administrative proceeding as if it were the original, whether or not the original is in existence.

11.3.6.9
(04-30-2009)
Judicial Notice of Seals

- (1) IRC 7514 provides that judicial notice shall be taken of the seals.

11.3.6.10
(10-12-2017)
Certification as to Lack of Records

- (1) Certain applicants, usually the Department of Justice, occasionally request certifications from the IRS for use in court proceedings that confirm a lack of records. Form 3050, Certificate of Lack of Record, should be used for this purpose, using the embossed seal procedures detailed in IRM 11.3.6.4.1(12). When questions concerning the use of this type of certification cannot be resolved by a Disclosure employee, they must elevate the matter to Disclosure Policy & Program Operations, Disclosure HQ, following proper procedures.
- (2) To prepare a Form 3050 for the lack of a return when a substitute for return has been filed or an Integrated Data Retrieval System (IDRS) transcript shows that an SFR has been established, local procedures can be developed. However, one acceptable approach is to insert in the Form 3050 space for "Description of Record(s) Sought," the following: "Form 1040 that was duly completed, executed, and filed by the taxpayer."

Note: Changing the "Description of Record(s) Sought" to "Form 1040 duly completed, executed, and filed by the taxpayer" when completing the certification of lack of record, clearly certifies that no Form 1040 was prepared and filed by the taxpayer.

- (3) The Form 3050 should only cover the specific years being certified as a lack of record. The Form 3050 must be dated and signed on the date it is created in order to properly attest to the information provided. The date the Form 3050 is signed represents the date that the certification was completed and is attesting, with the Signature, that the information on the Form is true and correct.

Note: Form 3050 must avoid any inference that the lack of record determination extends beyond any cut-off period when responding to ex parte court orders under IRC 6103(i)(1) or IRC 6103(i)(7)(C). These orders have a specified cut-off date for disclosure of information coming to the IRS. See IRM 11.3.28, Disclosure to Federal Agencies for Administration of Non-tax Criminal Laws.

11.3.6.11
(06-22-2005)
Unauthorized Use of Seal

- (1) *Government seals wrongfully used and instruments wrongfully sealed* prohibits the fraudulent or wrongful certification of documents and the knowing use, sale or transfer of any documents fraudulently or wrongfully certified. Violators are subject to a fine and/or imprisonment of up to five years.

