



Useful Links:

[IVES Program Overview](#)

[How to Get Started Using IVES Electronic Signature](#)

[IVES System Tutorials](#)

[Frequently Asked Questions](#)

[e-Services - Online Tools for Tax Professionals \(Transcript Delivery System for IVES\)](#)

Reminder: Annual IVES E-Signature Audit

Dear IVES Participants,

Please submit your annual Income Verification Express Services (IVES) electronic signature audit to wi.ives.participant.assistance@irs.gov no later than January 31, 2024. Use "Annual E-Signature Audit - #####" (Insert your 6-digit IVES Participant ID in place of #####) for the email 'Subject'.

Audits not received by January 31, 2024, will forfeit participation in the IVES electronic signatures program. See the e-signature audit requirements below.

All IVES participants that are using electronic signatures have agreed to the following:

- Participants must use an independent auditor to audit and ensure all electronic signature requests meet all requirements. The independent auditor cannot be affiliated with the company.
- Each month the participant will select the first electronically signed request for review. The skip interval will apply from there. All IVES participants will develop their own skip interval each month by dividing their total number of requests by the sample size of 125. The participant can stop the selection process once 125 electronically signed Form 4506-C requests have been verified against the audit log for the month. The only exception is for months where fewer than 125 requests were processed. Participants should select and review all requests in a month where fewer than 125 requests were processed.
- Monthly results must be submitted with annual audit findings and computations,
- Annual audit findings must be submitted by January 31st of the following year unless a request for an extension of time is submitted and granted prior to the due date.
- The audit findings should compare the audit log information against the Form 4506-C to validate the name(s) and date(s).
- Submit the report to the following e-mail address: wi.ives.participant.assistance@irs.gov.
- Upon request, the audit logs and corresponding Form 4506-C's will be made available to IVES headquarter analysts throughout the year.
- IVES participants with one or more findings showing a failure to meet all requirements will not be allowed to continue using electronic signatures.

Thank you,
IRS IVES Team

[Back to Top](#)



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