## **Forbes**



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Jan. 13 2013

## Dear Treasury Secretary Lew: Please Print

President Obama nominated Jack Lew for Treasury Secretary but injected a note of levity into the process by joking about his nominee's loopy signature. See **Barack Obama** mocks Jack Lew's loopy signature.

Everyone seems to agree that it's nice to ease the tension of recent doings in Washington with a little goodnatured humor. Still, the thought that the series of illegible but meant-to-



Jack Lew's Cursive? No, a Hostess CupCake. (Photo credit: Wikipedia)

be-cursive loops will grace our currency sparked many ideas.

Of the ones noted here, <u>Jack Lew's Signature Gets Memed</u>, I liked the list of 14 things that look like Lew's signature, including slinkies, curly fries, swirly straws and a mustache. I also like the <u>Jack Lew Signature</u> **Generator**. This interactive tool allows you to enter your own name and see what it would look like if Mr. Lew had signed it in his peculiar style.

Happily, it does seem that there's some precedent for signature envy in the Treasury Department. Current Treasury Secretary <u>Timothy</u> Geithner may be best known for being tax-challenged and then successfully mounting his Turbotax defense. See No More Laughing At <u>TurboTax Defense</u>. But it turns out his signature was queried too.

In fact, he admitted to having changed it to make it more legible on currency. See Will Jack Lew change his crazy signature? As I noted—New Treasury Secretary Lew To Change His Loopy Signature: Should You Too?—changing your signature isn't like changing your clothes. It's important for your key documents to match, including a new driver's license, passport, changing bank signature cards, credit cards, and perhaps other documents.

I can't help but think that a newly styled signature may raise some eyebrows at some of these institutions. Surely they would all appreciate that you want to conform everything, that you want your one-and-only signature to have legal effect for all purposes. But it still must be odd, especially since you can't undo your prior perfectly valid signatures. Imagine if you were in court and were asked:

- **Q**: "Is this your signature?"
- A: "Yes."
- **Q**: "And this one?"
- A: "Yes, that is my signature too."
- **Q**: "Why are they so different?"
- **A**: "I rebranded myself."

Tax returns are important and must be signed under penalties of perjury. Some people in tax cases actually claim they never examined their return and just signed it. You might call this a robo-signer defense. See <a href="Don't Robo-Sign Tax Returns">Don't Robo-Sign Tax Returns</a>. But whatever you want your signature to look like, review your return carefully before you sign it.

Robert W. Wood practices law with <u>Wood LLP</u>, in San Francisco. The author of more than 30 books, including Taxation of Damage Awards & Settlement Payments (4th Ed. 2009 with 2012 Supplement, <u>Tax Institute</u>), he can be reached at <u>Wood@WoodLLP.com</u>. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.