

IRS permanently allows use of e-signatures for select forms

The IRS announced on October 30 that certain tax forms can be signed with e-signatures instead of “wet” ink signatures, including Forms 1128, Forms 3115, Forms 8832, elections under section 83(b), and the Form 8453 series. Taxpayers must still hand sign all other forms. In addition, IRS personnel are permitted to accept e-signatures on certain documents when dealing with taxpayers during examinations, Appeals, and collection.

[URL: https://www.irs.gov/newsroom/irs-extends-popular-flexibilities-set-to-expire-electronic-signatures-and-encrypted-email-enhance-the-taxpayer-experience](https://www.irs.gov/newsroom/irs-extends-popular-flexibilities-set-to-expire-electronic-signatures-and-encrypted-email-enhance-the-taxpayer-experience)

[URL: https://www.irs.gov/pub/irs-pdf/f1128.pdf](https://www.irs.gov/pub/irs-pdf/f1128.pdf)

[URL: https://www.irs.gov/pub/irs-pdf/f3115.pdf](https://www.irs.gov/pub/irs-pdf/f3115.pdf)

[URL: https://www.irs.gov/pub/irs-pdf/f8832.pdf](https://www.irs.gov/pub/irs-pdf/f8832.pdf)

[URL: https://www.taxnotes.com/research/federal/usc26/83](https://www.taxnotes.com/research/federal/usc26/83)

[URL: https://www.irs.gov/pub/irs-pdf/f8453.pdf](https://www.irs.gov/pub/irs-pdf/f8453.pdf)

Before the COVID-19 pandemic, the IRS required “wet” ink signatures on most forms and documents. When it became difficult to obtain handwritten signatures in the COVID-19 environment, the IRS temporarily allowed taxpayers and representatives to use e-signatures on certain forms and documents in examinations, Appeals, and collection. The temporary relief was set to expire on October 31, 2023.

This week’s announcement from the IRS makes the relief permanent for certain forms and documents.

The IRS also had allowed employees to receive and send encrypted documents by e-mail. That relief has been extended by separate interim guidance through October 31, 2025.

[URL: https://www.irs.gov/pub/foia/ig/spder/pgld-10-1023-0002-10262023.pdf](https://www.irs.gov/pub/foia/ig/spder/pgld-10-1023-0002-10262023.pdf)

Find out more

A new alert from Deloitte Tax LLP discusses the forms that may be filed using electronic signatures and the requirements for legally binding digital signatures.

[URL: https://dhub.deloitte.com/Newsletters/Tax/2023/TNV/231103_6_suppA.pdf](https://dhub.deloitte.com/Newsletters/Tax/2023/TNV/231103_6_suppA.pdf)

— Michael DeHoff
Tax Policy Group
Deloitte Tax LLP

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 415,000 people worldwide make an impact that matters at www.deloitte.com.