



## Update – IRS permanently allows use of e-signatures for select forms

### Tax Alert

## Overview

The IRS announced in [IR-2023-199](#) that certain forms can be signed with electronic or digital signatures (“e-signatures”) instead of “wet” ink signatures, including [Forms 1128](#), [Forms 3115](#), [Forms 8832](#), elections under [section 83\(b\)](#), and [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.

## Issue

Before the 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. This temporary relief was set to expire on October 31, 2023. However, the IRS announced in IR-2023-199 it would be making this relief permanent for certain forms and documents. The relevant forms are identified in the IRS’s Internal Revenue Manual (IRM) at [Exhibit 10.10.1-2](#) and the specific circumstances in which the IRS accepts e-signatures is discussed in [IRM section 10.10.1.6.1](#).

The IRS had allowed employees to receive and send encrypted documents by email; that relief has been extended by separate [interim guidance](#) through October 31, 2025.

### Eligible forms and interactions

Forms for which the IRS will continue to accept electronic or digital signatures:

- [Form 11-C](#), *Occupational Tax and Registration Return for Wagering*;
- [Form 637](#), *Application for Registration (For Certain Excise Tax Activities)*;
- [Form 706](#), *United States Estate (and Generation-Skipping Transfer) Tax Return*;
- [Form 706-A](#), *United States Additional Estate Tax Return*;
- [Form 706-GS\(D\)](#), *Generation-Skipping Transfer Tax Return for Distributions*;

- [Form 706-GS\(D-1\)](#), Notification of Distribution From a Generation-Skipping Trust;
- [Form 706-GS\(T\)](#), Generation-Skipping Transfer Tax Return for Terminations;
- [Form 706-QDT](#), U.S. Estate Tax Return for Qualified Domestic Trusts;
- [Form 706 Schedule R-1](#), Generation-Skipping Transfer Tax;
- [Form 706-NA](#), United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States;
- [Form 709](#), United States Gift (and Generation-Skipping Transfer) Tax Return;
- [Form 730](#), Monthly Tax Return for Wagers;
- [Form 1042](#), Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
- [Form 1066](#), U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return;
- [Form 1120-C](#), U.S. Income Tax Return for Cooperative Associations;
- [Form 1120-FSC](#), U.S. Income Tax Return of a Foreign Sales Corporation;
- [Form 1120-H](#), U.S. Income Tax Return for Homeowners Associations;
- [Form 1120-IC-DISC](#), Interest Charge Domestic International Sales Corporation Return;
- [Form 1120-L](#), U.S. Life Insurance Company Income Tax Return;
- [Form 1120-ND](#), Return for Nuclear Decommissioning Funds and Certain Related Persons;
- [Form 1120-PC](#), U.S. Property and Casualty Insurance Company Income Tax Return;
- [Form 1120-REIT](#), U.S. Income Tax Return for Real Estate Investment Trusts;
- [Form 1120-RIC](#), U.S. Income Tax Return for Regulated Investment Companies;
- [Form 1120-SF](#), U.S. Income Tax Return for Settlement Funds (Under [Section 468B](#));
- [Form 1127](#), Application for Extension of Time for Payment of Tax Due to Undue Hardship;
- Form 1128, Application to Adopt, Change, or Retain a Tax Year;
- [Form 2678](#), Employer/Payer Appointment of Agent;
- Form 3115, Application for Change in Accounting Method;
- [Form 3520](#), Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts;
- [Form 3520-A](#), Annual Information Return of Foreign Trust With a U.S. Owner;
- [Form 4421](#), Declaration — Executor's Commissions and Attorney's Fees;
- [Form 4768](#), Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes;
- [Form 8038](#), Information Return for Tax-Exempt Private Activity Bond Issues;
- [Form 8038-G](#), Information Return for Tax-Exempt Governmental Bonds;
- [Form 8038-GC](#), Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales;
- [Form 8283](#), Noncash Charitable Contributions;
- Form 8453 series, [Form 8878](#) series, and [Form 8879](#) series regarding IRS e-file Signature Authorization Forms;
- [Form 8802](#), Application for United States Residency Certification;
- Form 8832, Entity Classification Election;
- [Form 8971](#), Information Regarding Beneficiaries Acquiring Property from a Decedent;
- [Form 8973](#), Certified Professional Employer Organization/Customer Reporting Agreement; and
- Elections made pursuant to Internal Revenue Code section 83(b).

The IRS also permits IRS employees to accept e-signatures on “documents related to the determination or collection of a tax liability or to the settlement of tax controversies.”

## Requirements for legally binding electronic signatures

The IRS does not require a specific technology or form of signature, but the signature must show an intent by the person signing to sign the electronic record. The IRS has permitted the following types of electronic signatures (but others may still qualify):

- A typed name that is typed within or at the end of an electronic record, such as typed into a signature block.
- A scanned or digitized image of a handwritten signature that is attached to an electronic record.
- A shared secret, such as a code, password, or PIN.
- A unique biometric-based identifier, such as a fingerprint, voice print, or a retinal scan.
- A handwritten signature input onto an electronic signature pad.
- A handwritten signature, mark, or command input on a display screen by means of a stylus device.
- A selected checkbox on an electronic device such as a computer or tablet.
- A signature created by a third-party software.



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