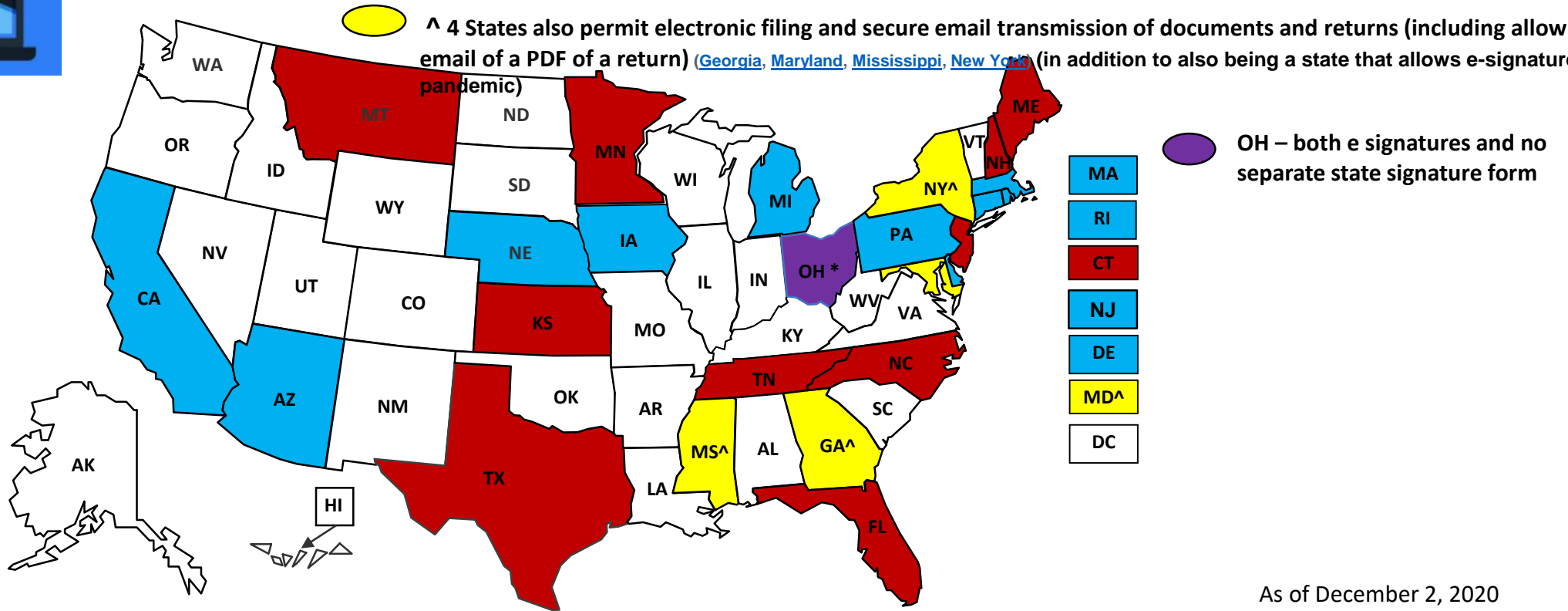


States Allowing Electronic Signatures During the Pandemic



- 16 States allow e-signatures in pandemic ([AZ](#), [CA](#), [DC](#), [GA](#)[^], [IA](#), [KS](#), [MA](#), [MD](#)[^], [MI](#) (MI Treas.), [MS](#)[^], [NE](#), [NJ](#), [NY](#)[^] (esig on efile auth.), [OH](#)^{*}, [PA](#), and [RI](#))
- 11 states do not require a signature form unique to that state when e-filing an individual tax return (Form 1040) - CT, FL, [GA](#), KS, ME, MN, MT, NH, NC, OH^{*}, TN, TX, (Kansas City and St. Louis, MO, KY cities, MI cities, MI business tax, some OR cities including Portland, OH cities, PA cities including Philadelphia and Pittsburg)

● [^] 4 States also permit electronic filing and secure email transmission of documents and returns (including allowing an email of a PDF of a return) ([Georgia](#), [Maryland](#), [Mississippi](#), [New York](#)) (in addition to also being a state that allows e-signatures in pandemic)



As of December 2, 2020