



### [AICPA resources on state e-signatures](#)

- [AICPA list of administrative, filing, and payment relief for state and local taxpayers in response to the COVID-19 pandemic](#) (including items 3-8 on electronic issues)
- [AICPA state tax guidance on COVID-19 relief](#)
- [AICPA Chart on COVID-19 Impact on 2019 State Income Tax Return Signature Requirements](#)
- [Model language for guidance on electronic signatures for state returns](#)
- [Model LEGISLATIVE language on electronic signatures, e-file authorizations, and electronic submissions and attachments for state returns](#)
- [State electronic signature issues and practitioners' needs overview](#)
- [AICPA recommendations on state electronic signature related issues](#)
- Map of state electronic signature issues
- [List of AICPA resources on e-signatures](#)
- AICPA Tax Section Odyssey [video on e-signatures](#) – understanding the rules and needs in a remote world

### [AICPA letters to IRS on federal e-signatures](#)

- [March 26, 2020](#), regarding relief for taxpayers affected by ongoing Coronavirus Disease 2019 Pandemic;
- [April 7, 2020](#), regarding broad filing season relief for taxpayers and their advisors;
- [June 4, 2020](#), regarding IRS guidance for electronic signature program;
- [August 19, 2020](#), regarding temporary IRS guidance for electronic signature program;
- [November 16, 2020](#), regarding request for permanent electronic submission options for accounting method changes;
- [December 4, 2020](#), regarding request for e-filing of Forms 706, 706-NA, and 709;
- [December 10, 2020](#), regarding temporary IRS guidance for electronic signature program for 2021;
- [December 16, 2022](#), regarding suggested updates to Form 1041 to facilitate electronic filing, foreign tax credits and passive foreign investment companies;
- [February 13, 2023](#), regarding Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and Form 3520-A, Annual Information Return of Foreign Trust with a U.S. Owner; and

- [May 9, 2023](#), regarding IRS acceptance of electronic signatures and electronic filing or all returns and other documents.

### IRS guidance on e-signatures

- [March 31, 2023](#) IRS update to [Sign and Send Documents Electronically](#) webpage includes update on “Electronic Signature and Email Status – We’re working to extend the policy exception to allow you to electronically sign and email documents beyond October 2023 while we develop long-term solutions for these capabilities.”
- [March 27, 2020](#) IRS memorandum (Control Number NHQ-01-0320-0001), by Sunita Lough, providing Approval to Accept Images of Signatures and Digital Signatures and Approval to Receive Documents by Email and to Transmit Documents to Taxpayers using SecureZip regarding examinations and collections.
- On [June 12, 2020](#), the IRS superseded the [March 27, 2020](#) memorandum (replacing [Control Number NHQ-01-0320-0001 with Control Number NHQ-01-0620-0002](#)). The June 12 memorandum further specified DocuSign as an example of an encryption technique and further clarified the steps to transmit documents to taxpayers either through SecureZip or other encryption methods.
- On August 3, 2020, the [IRS webpage](#), “IRS Operations During COVID-19: Mission-critical functions continue,” said the IRS acknowledged “the burden on taxpayers and the tax professional community to apply physical signatures to forms, especially during these unprecedented times.” The IRS said it “is working on a solution to provide for the acceptance of Forms 8821 and 2848 with electronic signature images by early 2021. The IRS will continue to work on accepting digital transmissions of these forms in support of the [Taxpayer First Act](#).”
- On [August 27, 2020](#), IRS issued a [memorandum](#) from Sunita Lough, (and on [August 28, 2020](#), IRS issued [IR-2020-194](#)) saying it will temporarily allow the use of digital signatures on 12 certain forms that cannot be filed electronically and can be submitted with digital signatures if mailed by or on December 31, 2020:
  - Form 3115, Application for Change in Accounting Method;
  - Form 8832, Entity Classification Election;
  - Form 8802, Application for U.S. Residency Certification;
  - Form 1066, U.S. Income Tax Return for Real Estate Mortgage Investment Conduit;
  - Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies;
  - Form 1120-C, U.S. Income Tax Return for Cooperative Associations;
  - Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts;
  - Form 1120-L, U.S. Life Insurance Company Income Tax Return;
  - Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return; and
  - Form 8453 series, Form 8878 series, and Form 8879 series regarding IRS e-file Signature Authorization Forms.

- On [September 19, 2020](#), IRS announced in [IR-2020-206](#), an [August 28, 2020 memorandum](#) allowing 6 additional forms to the list: All of these forms can be submitted with digital signatures if mailed by or on December 31, 2020:

The IRS added the following 6 forms to the list of those being accepted digitally:

- Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return;
- Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return;
- Form 709, U.S. Gift (and Generation-Skipping Transfer) Tax Return;
- Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons;
- Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts; and
- Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner.

The full list of 18 forms allowed to be digitally signed are:

- Form 3115, Application for Change in Accounting Method;
  - Form 8832, Entity Classification Election;
  - Form 8802, Application for U.S. Residency Certification;
  - Form 1066, U.S. Income Tax Return for Real Estate Mortgage Investment Conduit;
  - Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return;
  - Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return;
  - Form 709, U.S. Gift (and Generation-Skipping Transfer) Tax Return;
  - Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons;
  - Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies;
  - Form 1120-C, U.S. Income Tax Return for Cooperative Associations;
  - Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts;
  - Form 1120-L, U.S. Life Insurance Company Income Tax Return;
  - Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return;
  - 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; and
  - Form 8453 series, Form 8878 series, and Form 8879 series regarding IRS e-file Signature Authorization Forms.
- On [November 17, 2020](#), IRS announced that is establishing uniform procedures as required by the 2019 Taxpayer First Act ([Pub. L. 116-25](#)) for accepting electronic signatures on IRS Form 2848, Power of Attorney and Declaration of Representative, and IRS Form 8821, Tax Information Authorization. Under the interim procedure, taxpayers will sign the forms, either manually or electronically, and submit them to their professionals. The tax professionals can then use the IRS's Secure Access

authentication tool to verify and upload the form to the IRS online. It said by July 2021, it plans to release a “Tax Pro Account,” which will allow “actual online creation” of the authorization forms, rather than just an online means for uploading already-signed forms.

As of: July 10, 2023

<https://www.aicpa.org/content/dam/aicpa/advocacy/state/downloadabledocuments/list-of-aicpa-resources-on-esig.pdf>