



Model Language for States

on:

- 1. Electronic signatures for state returns and other documents, including Powers of Attorney and e-file authorizations**
- 2. Automatic acceptance into state electronic filing program if accepted by the IRS**
- 3. Electronic submission of tax documents**

Model Language on Electronic Signatures: For tax and information returns and all other tax-related documents, including Powers of Attorney for tax matters and including e-file authorizations for tax forms, a signature that is an “alternative signature” will be regarded by the [Department of Revenue] as having the same force and effect as an original signature. An “alternative signature” includes an electronic version of an original signature, including a photographed, scanned, stamped or other facsimile of an original signature, or any digital or electronic signature purporting to be an original signature, including those created through third-party software. [The [Department of Revenue] may require that a taxpayer include a verification statement attached to a document using an alternative signature that states to the effect: The attached [name of document, including year and filing date if applicable], includes [name of taxpayer]’s valid signature.]

Model Language on Automatic Acceptance into State Electronic Filing Program if Accepted by the IRS: The [Department of Revenue] provides automatic acceptance into the state electronic filing program if accepted by the IRS into the IRS electronic filing program. The [Department of Revenue] does not require a separate signature form for electronic filing if the IRS has accepted the practitioner into the IRS electronic filing program and where the practitioner has received the taxpayer’s properly executed IRS Form 8879 e-file signature authorization form for the federal return that correlates with the taxpayer’s [Department of Revenue] filing.

Model Language on Electronic Submission of Tax Documents: The [Department of Revenue] permits electronic submission and secure email transmission of tax documents (including allowing a secure email of a PDF or electronic copy of tax documents including tax returns and attachments). The [Department of Revenue] suggests using encryption techniques to submit the documents in one of the following file types: tiff, jpg, jpeg, PDF, Microsoft Office suite, or Zip, as unencrypted submissions are not secure. When submitting documents, the taxpayer or authorized representative is to include a verification statement, either in the form of an attached cover letter or within the body of the submission, to the effect: The attached [name of document] includes [name of taxpayer/ authorized representative]’s valid signature and the taxpayer/ authorized representative intends to submit the attached tax document(s) to the [Department of Revenue]. The choice to submit documents to the [Department of Revenue] electronically is solely that of the taxpayer, and the taxpayer may therefore instead submit documents via any other allowable means such as via fax or established secured messaging systems.