



IRS approves temporary use of e-signatures for certain forms

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WASHINGTON – To protect the health of taxpayers and tax professionals, the Internal Revenue Service [today announced](#) it will temporarily allow the use of digital signatures on certain forms that cannot be filed electronically.

The change will help to reduce in-person contact and lessen the risk to taxpayers and tax professionals during the COVID-19 pandemic, allowing both groups to work remotely to timely file forms.

“We take the health and safety of the nation’s taxpayers, the tax professional community and our employees very seriously,” said IRS Commissioner Chuck Rettig. “Expanding the use of digital signatures is an important step during COVID-19 to help tax professionals. We understand the importance of digital signatures to the tax community, and we will continue to review our processes to determine where long-term actions can help reduce burden for the tax community, while appropriately balancing that with critical security and protection against identity theft and fraud.”

The Form 1040, U.S. Individual Income Tax Return, already uses an electronic signature when it is filed electronically, either by using a taxpayer self-selected PIN, if self-prepared, or a tax-preparer selected PIN, if using a tax professional. More than 90% of Form 1040s are filed electronically. The IRS recommends all taxpayers consider e-filing forms this year, whenever possible, because of COVID-19.

The below list of forms is available at IRS.gov and through tax professional’s software products. These forms cannot be e-filed and generally are printed and mailed. The IRS will not specify which digital signature product tax professionals must use. There are several commercial products available.

The following forms can be submitted with digital signatures if mailed by or on Dec. 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.

The IRS will closely monitor this temporary option for e-signatures and determine if additional steps are needed.