

# IRS Temporarily Allows Use of Electronic Signatures and Email Document Transmission in Response to COVID-19



**Anton Janik, Jr.**  
ajanik@mwlaw.com  
(501) 688.8888

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In an Internal Revenue Service (IRS) [interim guidance memorandum](#) authored by Sunita Lough, Deputy Commissioner, Services and Enforcement, the IRS has temporarily approved the acceptance of “signature images” and “digital signatures” on certain IRS documents, and to send documents to and receive documents from a taxpayer by email using SecureZip. These temporary approvals have been granted in response to COVID-19 and expire on July 15, 2020.

“Signature images” are an image or picture of a taxpayer’s actual signature. A “digital signature” is not an image of the taxpayer’s signature but is rather a type of electronic representation of a signature that uses a mathematical technique to validate its authenticity. Here, most taxpayers will simply sign, scan and send a document back to the IRS in either as a picture or as a pdf. This interim guidance memorandum permits the IRS to accept such scanned signature images.

Under this interim guidance, the IRS will allow signature images and digital signatures on the following documents:

- extensions of statute of limitations on assessment or collection,
- waivers of statutory notices of deficiency and consents to assessment,
- agreements to specific tax matters or tax liabilities (closing agreements), and
- any other statement or form needing the signature of a taxpayer or representative traditionally collected by IRS personnel outside of standard filing procedures (for example, a case specific Power of Attorney).

Signature images will be accepted in the following formats: tiff, jpg, jpeg, pdf, Microsoft Office suite, and Zip. Digital signatures will be accepted if they use encryption techniques to provide proof of original and unmodified documentation, and are also acceptable in any of the following types: tiff, jpg, jpeg, pdf, Microsoft Office suite, or Zip.

Turning to electronic delivery, in this interim guidance memorandum the IRS notes that the choice to transmit documents electronically is solely that of the taxpayer. If a taxpayer is not able to transmit documents through eFax or through the existing secure messaging provision, a taxpayer may email the documents to the IRS if:

- The IRS authenticates the sender and the sender is authorized to send and receive taxpayer information and verbally verifies the email address.

- The IRS notifies the recipient that unencrypted email is not secure so they should minimize sending unencrypted content and use encrypted attachments, like via SecureZip.
- The taxpayer or representative includes a statement in the email or attachment to the effect of “The attached [name of document] includes [name of taxpayer]’s valid signature and the taxpayer intends to transmit the attached document to the IRS.”

Similarly, the IRS may send documents to a taxpayer or a representative by electronic mail if the IRS authenticates the sender, the sender is authorized to send and receive taxpayer information, the IRS verbally verifies the email address and informs the recipient that the document will be transmitted through a password-protected SecureZip attachment, the IRS puts the sensitive information in the attachment and not in the email body or subject line, and uses a 12-character password that meets specific length and character criteria. The IRS cannot provide that password by email, and IRS personnel cannot use their personal email addresses for the above communications.

This temporary deviation from IRS procedures is authorized by section 1.11.2.2.4 of the Internal Revenue Manual, which allows for deviation from the Internal Revenue Manual when such deviation is issued through an interim guidance memorandum like that set forth above.