

MEMO# 32998

December 18, 2020

IRS Extends Ability to Use E-Signatures for Certain Tax Forms

[32998]

December 18, 2020 TO: ICI Members

Tax Committee SUBJECTS: Tax RE: IRS Extends Ability to Use E-Signatures for Certain Tax Forms

On December 11, 2020, the IRS issued a memorandum extending the ability of taxpayers and representatives to use electronic or digital signatures for certain forms, including the 1120-RIC, US Income Tax Return for Regulated Investment Companies and Form 8802, Application for US Residency Certification. Previous IRS guidance permitted the use of digital signatures on certain tax forms that were signed and post-marked from August 28, 2020 through December 31, 2020.[\[1\]](#)

The full list of applicable forms is specified in the attachment. No specific technology is required for this purpose. This temporary deviation is effective for forms that are signed and postmarked from January 1, 2021 through June 30, 2021. These forms, however, still cannot be filed electronically.

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Assistant General Counsel

[Attachment](#)

endnotes

[\[1\]](#) See Institute [Memorandum No. 32720](#), dated August 28, 2020.