

MEMO# 32720

August 28, 2020

IRS Approves Temporary Use of E-Signatures for Certain Tax Forms

[32720]

August 28, 2020 TO: ICI Members

Tax Committee SUBJECTS: Tax RE: IRS Approves Temporary Use of E-Signatures for Certain Tax Forms

The IRS, in response to the COVID-19 pandemic, is permitting the temporary use of e-signatures for certain forms including the 1120-RIC, US Income Tax Return for Regulated Investment Companies and Form 8802, Application for US Residency Certification. The full list of applicable forms is specified in the attachment.

This relief is effective for forms that are signed and postmarked beginning on or after August 28, 2020, through December 31, 2020. No specific technology is required to create the electronic or digital signature during this temporary deviation. These forms, however, still cannot be filed electronically.

This guidance follows earlier relief permitting electronic signatures on certain documents related to the determination of tax liability^[1] and addresses the concerns about physical signature requirements raised in ICI's letters to the IRS.^[2]

Katie Sunderland
Assistant General Counsel

[Attachment](#)

endnotes

^[1] See [Institute Memorandum 32337](#), dated March 30, 2020.

^[2] See [Institute Memorandum No 32325](#), dated March 26, 2020 and [Institute Memorandum No. 32310](#), dated April 13, 2020.

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