

MEMO# 32337

March 30, 2020

IRS Issues Guidance on Email and Digital Signatures

[32337]

March 30, 2020 TO: ICI Members

ICI Global Tax Committee

Management Company Tax Subcommittee

Tax Committee SUBJECTS: Fund Accounting & Financial Reporting

Tax RE: IRS Issues Guidance on Email and Digital Signatures

Today the IRS issued the attached memorandum to employees directing them to permit temporarily images of signatures (scanned or photographed) and digital signatures on certain documents related to the determination of tax liability. In addition, the IRS is allowing IRS employees to accept documents via email and to transmit documents to taxpayers using SecureZip or other established secured messaging systems.

Specifically, the IRS noted that the categories of certain documents covered include: 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).

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[Attachment](#)