

MEMO# 35498

October 30, 2023

IRS Extends Relief from Signature Requirement

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TO: Tax Committee SUBJECTS: Tax RE: IRS Extends Relief from Signature Requirement
The Internal Revenue Service (IRS) has announced that it will accept electronic and digital, rather than just handwritten, signatures on certain tax forms indefinitely. This signature relief, initially issued in 2020^[1] to address pandemic-related concerns, applies to IRS forms including^[2]:

- IRS Form 8802 (Application for US Residency Certification); and
- IRS Form 1120-RIC (US Income Tax Return for Regulated Investment Companies).

This IRS announcement eliminates the need for further temporary relief extensions.

The update provided to [section 10.10.1 of the Internal Revenue Manual](#) (IRM) confirms that no specific technology is required for electronic or digital signatures.

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Notes

^[1] See ICI Memo No. [32720](#), dated August 28, 2020.

^[2] The entire list of covered forms is provided in Exhibit 10.10.1-2 of the IRM.