



CLIENT ALERT: IRS TO ACCEPT DIGITAL SIGNATURES AND EMAIL

March 31, 2020

In response to the COVID-19 pandemic, effective immediately, the IRS will accept scanned, photographed, and digital signatures on certain documents relating to the determination or collection of tax liabilities. This temporary measure is to assist taxpayers and tax professionals in completing tasks remotely. IRS employees may also temporarily accept documents via email and transmit documents to taxpayers using SecureZip or other established secured messaging systems.

The categories of documents within the scope of this temporary measure are:

- 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 (i.e., IRS Form 2848).

The choice to transmit documents electronically is solely that of the taxpayer. When emailing documents to the IRS, a taxpayer or tax professional must include a statement 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."

This statement should be either in the body of the email or in a cover letter to the attached document.

The IRS continues to accept feedback and monitor the situation as it seeks to lessen the burden on taxpayers and tax professionals during this period.

If you have any questions or concerns, please contact your Cummings & Lockwood LLC attorney.