

## DC Tax Flash: IRS Allowing E-Signatures On Certain Paper-Only Filings

Tax Alert  
08.28.2020

The Internal Revenue Service (IRS) today [announced](#) that it will accept digital signatures on certain forms not set up for electronic filing.

Starting today, the following forms can be submitted with digital signatures if mailed by or on December 31, 2020:

- Form 3115, Application for Change in Accounting Method;
- Form 8832, Entity Classification Election;
- Form 8802, Application for U.S. Residency Certification;
- Form 1066, U.S. Income Tax Return for Real Estate Mortgage Investment Conduit;
- Form 1120-RIC, U.S. Income Tax Return For Regulated Investment Companies;
- Form 1120-C, U.S. Income Tax Return for Cooperative Associations;
- Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts;
- Form 1120-L, U.S. Life Insurance Company Income Tax Return;
- Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return; and
- Form 8453 series, Form 8878 series, and Form 8879 series regarding IRS e-file Signature Authorization Forms.

"After the expiration of this temporary deviation, we will evaluate the full impact of this change to inform the future path for handwritten signatures, balancing flexibility for taxpayers and their representatives with ensuring that we do not introduce downstream risks for tax administration," the IRS notes.

The text of the IRS memorandum announcing the policy is [posted here](#).

An IRS press release on the announcement is [posted here](#).

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The outbreak of COVID-19 is creating significant business and legal challenges for companies throughout the world. In response to client demand, the firm has formed an interdisciplinary task force to help businesses navigate these issues.

### **[COVID-19 Resource Library](#)**

We also maintain a resource library of [legislative responses](#) and [regulatory guidance](#) related to COVID-19.

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