

IRM PROCEDURAL UPDATE

DATE: 02/23/2026

NUMBER: ts-03-0226-0257

**SUBJECT: Removed the End Date for Accepting Digital Signatures per IRM 10.10.1;
Updated 1120-F Figure**

AFFECTED IRM(s)/SUBSECTION(s): 3.11.16

CHANGE(s):

IRM 3.11.16.11.7(7) - Removed the end date for accepting digital signatures on certain 1120 forms.

(7) The following types of signatures are not valid for corporate returns:

- **Faxed signatures**

Exception: Tax return information can be received via fax as part of return perfection even if a taxpayer signature is required. In circumstances where contact with the taxpayer has been made and documented, faxed signatures are acceptable.

- **Electronic signatures**

- **DocuSign digital signatures**

- **Typed font Signature**

Exception: If one of the following returns are mailed August 28, 2020 or later, accept a digital signature.

- Form 1120-C
- Form 1120-H
- Form 1120-IC-DISC
- Form 1120-FSC
- Form 1120-L
- Form 1120-ND
- Form 1120-PC
- Form 1120-RIC
- Form 1120-REIT

- Form 1120-SF

IRM 3.11.16.35.14.6(2) - Updated Figure 3.11.16-30 to match the current revision for Form 1120-F.

(2) Form 1120-F has two categories of income:

Categories of Income	Line Numbers
<p>Not effectively connected - Income from U.S. sources not effectively connected with the conduct of a trade or business in the United States,</p>	<ul style="list-style-type: none"> • Page 1, Line 1 • Page 4, Section I, Line 11 (2023 and later) Page 3, Section I, Line 11 (2022 through 2016)
<p>Effectively Connected - income effectively connected with the conduct of a trade or business in the United States,</p>	<ul style="list-style-type: none"> • Page 1, Line 2 • Page 6, Section II, Schedule J, Line 9 (2023 and later) Page 5, Section II, Schedule J, Line 9 (2022 through 2016)

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1120-F U.S. Income Tax Return of a Foreign Corporation OMB No. 1545-0123
 Department of the Treasury Internal Revenue Service For calendar year 2025, or tax year beginning _____, 2025, and ending _____, 2025
 Go to www.irs.gov/Form1120F for instructions and the latest information.

Name: ASPEN INTERNATIONAL INC. Employer identification number: 00-9889656
 Number and street, if a P.O. box, see instructions: PO BOX 900 Room or suite number: _____
 City or town: Richmond State or province: VA Country: _____ ZIP or foreign postal code: 23232
 Check box(es) if: Initial return Name or address change Final return
 First post-merger return Amended return
 Schedule M-3 attached Protective return

A Country of incorporation: OC E If the corporation had an agent in the United States at any time during the tax year, enter:
 B Foreign country under whose laws the income reported on this return is also subject to tax (1) Type of agent _____ (2) Name _____
 C Date incorporated _____

1	Tax from Section I, line 11, page 4				
2	Tax from Section II, Schedule J, line 9				
3	Tax from Section III (add lines 6 and 10 on page 7)				
4a	Total tax. Add lines 1 through 3				<u>450,000</u>
b	First installment of section 1062 applicable net tax liability. Enter amount from Form 1062, line 15				4b
5a	Preceding year's overpayment credited to the current year				5a
b	Current year's estimated tax payments				5b

7-1 Section I, line 11, page 4 → 400,000
 ← 50,000 Section II, Schedule J, line 9, page 6

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SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States— Do not report items properly withheld and reported on Form 1042-S. See instructions.

10	Other items of income				
11	Total. Enter here and on line 1, page 1				<u>400.00</u>
12	Total. Enter here and include on line 5i, page 1				
13	Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income				

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14 Total special deductions. Add column (c), lines 6 and 12. Enter here and on line 30b, page 5

Schedule J Tax Computation (see instructions)

a	Amount from Form 4255, Part I, line 3, column (r)				8a
b	Recapture of low-income housing credit (attach Form 8611)				8b
c	Completed long-term contract look-back interest due (attach Form 8697)				8c
d	Interest due under the look-back method—income forecast method (attach Form 8866)				8d
e	Alternative tax on qualifying shipping activities (attach Form 8902)				8e
f	Other (attach statement)				8f
z	Total other taxes (add lines 8a through 8f)				8z
9	Total tax. Add lines 7 and 8z. Enter here and on line 2, page 1				<u>9 50,000</u>

Form 1120-F (2025)

Figure 3.11.16-30 Example of editing Form 1120-F Indicator Code 7 - 1.