

## **IRM PROCEDURAL UPDATE**

**DATE: 02/23/2026**

**NUMBER: ts-03-0226-0258**

**SUBJECT: Removed the Digital Signature End Date per IRM 10.10.1**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.16**

**CHANGE(s):**

**IRM 3.12.16.2.21(1) - Removed the end date for accepting digital signatures on certain 1120 forms.**

(1) If one of the following returns are mailed August 28, 2020, and later, and accept a digital signature.

- Form 1120-FSC
- Form 1120-ND
- Form 1120-SF