

IRM PROCEDURAL UPDATE

DATE: 11/17/2023

NUMBER: wi-03-1123-1097

SUBJECT: Digital Signatures

AFFECTED IRM(s)/SUBSECTION(s): 3.11.213.9

CHANGE(s):

IRM 3.11.213.9(6) - Extended digital signature exception expiration date per IRA- 2023-199.

(6) The following types of signatures are not valid for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return,

- Faxed signature
- Electronic signature
- DocuSign digital signature
- Typed font

Exception: If Form 1066 is mailed between August 28, 2020, and October 31, 2025, accept a digital signature.