

## IRM PROCEDURAL UPDATE

**DATE:** 12/05/2023

**NUMBER:** wi-03-1223-1146

**SUBJECT:** Digital Signature

**AFFECTED IRM(s)/SUBSECTION(s):** 3.12.251.3

**CHANGE(s):**

**IRM 3.12.251.3(5) - Updated digital signature date.**

(5) When making corrections to the screen display, be sure money amounts within a section have been transcribed in dollars and cents or dollars only, whichever is applicable. Brackets must be placed around negative amounts on the return. A signature is required on all returns. If no signature is present, follow instructions in IRM 3.12.38, BMF General Instructions, for missing signature. If the signature area on the tax return is not signed, SSPND with Action Code "225" and correspond.

**Note:** A paper return stating that the return was rejected through the E-file system still requires a signature. Form 8879-CORP, Form 8879-CORP, E-file Authorization for Corporations, is not an acceptable signature substitute for a paper return (Form 8879-C /Form 8879-I for 2021 and prior).

**Exception:** If one of the following returns are mailed between August 28, 2020 and October 31, 2025, accept a digital signature.

- Form 1120-C
- Form 1120-H
- Form 1120-L
- Form 1120-PC
- Form 1120-RIC
- Form 1120-REIT