



DEPUTY COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

August 28, 2020

Control Number:  
Expiration Date: 12/31/2020

MEMORANDUM FOR ALL SERVICES AND ENFORCEMENT EMPLOYEES

FROM: Sunita Lough  
Deputy Commissioner for Services and Enforcement

SUBJECT: Temporary Deviation from Handwritten Signature Requirement  
for Limited List of Tax Forms

As part of our response to the COVID-19 situation, we have taken steps to protect employees, taxpayers and their representatives by minimizing the need for in-person contact. Taxpayer representatives have expressed concerns with securing handwritten signatures during these times for forms that are required to be filed or maintained on paper. To alleviate these concerns while promoting timely filing, we are implementing a temporary deviation with this memorandum that allows taxpayers and representatives to use electronic or digital signatures<sup>1</sup> when signing the following forms that currently require a handwritten signature:

- 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 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return;
- Form 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return;
- Form 709, U.S. Gift (and Generation-Skipping Transfer) Tax Return;
- Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons;
- Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies;

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<sup>1</sup> Electronic and digital signatures appear in many forms when printed and may be created by many different technologies. No specific technology is required for this purpose during this temporary deviation.

- 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;
- Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts;
- Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner; and
- Form 8453 series, Form 8878 series, and Form 8879 series regarding IRS e-file Signature Authorization Forms.

We recognize that this list of forms does not represent the full universe of forms filed or retained on paper that taxpayers and their representatives would like to see covered by this deviation guidance. However, while we seek to maximize remote capabilities for taxpayers and their representatives during this time, we know that the acceptance of electronic/digital signatures presents elements of risk. Therefore, this temporary deviation is limited to the list of forms set forth above. These forms cannot be filed electronically and the IRS can accept the associated risks with these forms at this time in a limited duration under these circumstances.

This memorandum is effective for the forms listed above, that are signed and postmarked beginning on or after August 28, 2020, through December 31, 2020. 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.