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IRS extends acceptance of digital signatures, encrypted emails

The IRS today announced that digital signatures on certain forms will continue to be accepted until “more robust” technical solutions are deployed, and encrypted email when working directly with IRS personnel has been extended until October 31, 2025.

Today’s [IRS release](#) explains that:

- [Internal Revenue Manual \(IRM\) 10.10.1](#) was updated to allow the acceptance of alternatives to handwritten signatures for certain tax forms and the ability to accept images of signatures and digital signatures in compliance interactions.
- [Interim Guidance Memorandum PGLD-10-1023-0002](#) [PDF 273 KB] provides for the receipt and transmission of documents through October 31, 2025, using email with encryption when working person-to-person with IRS personnel to address compliance or resolve issues in ongoing or follow-up authenticated interactions (primarily with field compliance, Independent Office of Appeals, Counsel and Taxpayer Advocate Service personnel). This guidance remains in effect until the IRS fully implements long-term solutions for secure electronic communication channels with taxpayers as alternatives to encrypted email.

Background

These flexibilities were put in place during the COVID-19 pandemic to promote secure and effective communications.

The IRS in March 2020 issued guidance allowing for the acceptance of digital signatures and the receipt and transmission of documents via email during compliance interactions. The IRS also permitted the use of electronic or digital signatures on certain paper forms that required a handwritten signature. These digital flexibilities were subsequently extended to October 31, 2023. Today’s announcement extends those flexibilities as outlined above.

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