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IRS allows temporary relief from handwritten signature requirement for more tax forms (COVID-19)

The IRS Deputy Commissioner for Services and Enforcement released a memorandum to all Services and Enforcement employees, announcing temporary relief from the requirement for a handwritten signature for more tax returns and forms by allowing the identified returns and forms to be signed electronically.

Read the memorandum—[NHQ-10-0421-0002](#) [PDF 186 KB] (dated April 15, 2021)—that revises a December 2020 memorandum. The relief expires December 31, 2021.

- The IRS memorandum states that temporary relief from the handwritten signature requirement is provided in response to the coronavirus (COVID-19) pandemic by intending to minimize the need for in-person contact.
- Under the temporary relief, taxpayers and their representatives may use electronic or digital signatures when signing certain forms that currently require a handwritten signature.
- The list of forms for which the temporary relief applies is provided in an attachment to the memorandum. The list of forms has been expanded from the December 2020 list. Forms or returns that can be temporarily signed electronically or digitally now include, for example, elections made under section 83(b) and Form 8283 concerning noncash charitable contributions.
- The memorandum concludes that the list of forms may be updated to add or remove forms as appropriate.

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