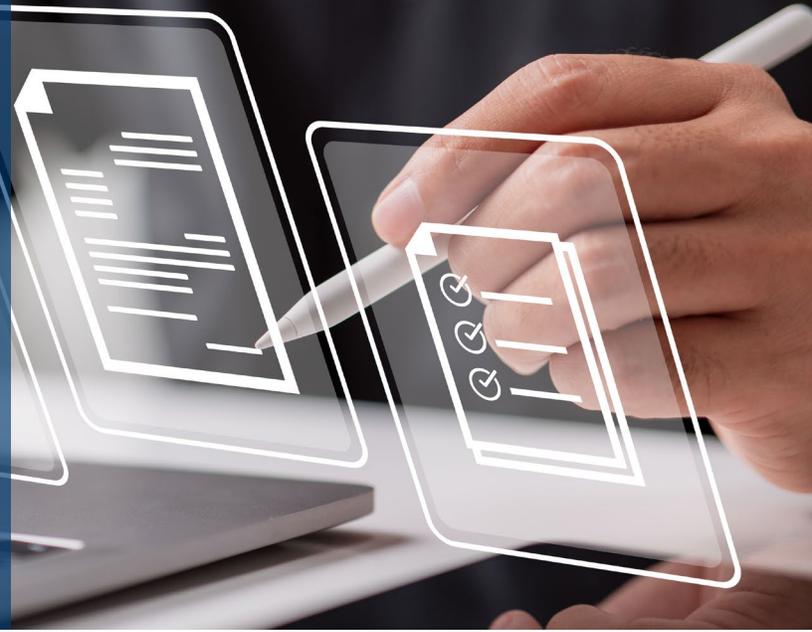


# CLIENT ALERT

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## ELECTRONIC SIGNATURES PERMANENTLY AUTHORIZED FOR SOME IRS TAX FILINGS



On October 17, 2023, the IRS indefinitely extended the allowance of electronic signatures for certain forms. As part of the IRS's response to the COVID-19 pandemic, the IRS temporarily allowed taxpayers and representatives to use electronic or digital signatures when signing certain forms that previously required a handwritten signature. Certain forms, such as Form 706 (U.S. Estate (and GST) Tax Return), and Form 709 (U.S. Gift (and GST) Tax Return) were permitted to be electronically signed if signed and postmarked on August 28, 2020 or later. As the pandemic continued, the IRS extended the period of time for the allowance of electronic signatures. The IRS continued to extend the period of time that it would accept electronic signatures for certain forms, with the most recent extension set to expire on October 31, 2023.

However, the IRS recently released revisions to Internal Revenue Manual Section 10.10.1 – Electronic Signature (e-Signature) Program. The Internal Revenue Manual is a compendium of internal guidance for IRS employees. The relevant revision pertaining to electronic signatures removes the October 31, 2023 expiration date, and provides that until final guidance is released regarding electronic

signatures, the IRS will continue to accept certain alternative electronic signature methods. The IRS has not yet publicly announced the indefinite extension. Section 10.10.1 of the Internal Revenue Manual can be found [here](#).

The ability to electronically sign estate and gift tax forms can be more convenient for some taxpayers and can help all taxpayers be more efficient in complying with certain filing requirements. We encourage you to contact the attorneys at SSSB for any questions you may have about which forms can be electronically signed, how the allowance of electronic signatures for certain forms can impact your estate and gift tax compliance, or for assistance in required IRS filings.



**Please contact Attorney  
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