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IRS Services and Enforcement employees to accept, transmit documents by email (COVID-19)

IRS Services and Enforcement employees will temporarily accept documents by email and digital signatures on certain documents, according to a March 27 memorandum from the IRS Deputy Commissioner (Services and Enforcement). These measures are in response to the coronavirus (COVID-19) pandemic.

A [memorandum](#) [PDF 126 KB] from the IRS Deputy Commissioner explains that IRS Services and Enforcement employees are being authorized to:

- Accept images of signatures (scanned or photographed) and digital signatures on documents related to the determination or collection of tax liability
- Accept documents by eFax, established secure messaging systems or, under conditions outlined in the memorandum, an established email protocol—the documents to be accepted using these methods include extensions of statute of limitations on assessment or collection; waivers of statutory notices of deficiency and consents to assessment; agreements to specific tax matters or tax liabilities (closing agreements); and any other statement or form needing the signature of a taxpayer or representative traditionally collected by IRS personnel outside of standard filing procedures (for example, a case specific Power of Attorney)

By its terms, the memorandum does not apply to standard filing procedures, e.g., the filing of tax returns.

IRS Services and Enforcement employees are also allowed to transmit documents to taxpayers using SecureZip or other established secured messaging systems.

These temporary procedures are effective until July 15, 2020.

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