



TaxNewsFlash

United States



No. 2020-565
September 10, 2020

IRS expands list of forms and returns available for digital signature (COVID-19)

The IRS today announced it has expanded the list of forms and returns for which the use of digital signatures will be allowed temporarily.

Today's IRS release—[IR-2020-206](#) (September 10, 2020)—adds six more forms and returns that cannot be filed electronically but are allowed to be signed digitally in an effort to reduce in-person contact and lessen the risk to taxpayers and tax professionals during the coronavirus (COVID-19) pandemic. The newly added six returns are:

- 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 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*

Previously, the IRS in August 2020 announced the following forms and returns (which cannot be e-filed and generally must be printed and mailed) can be submitted with digital signatures if filed on or before December 31, 2020:

- 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 1120-RIC, *U.S. Income Tax Return For Regulated Investment Companies*
- 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 8453 series, Form 8878 series, and Form 8879 series regarding IRS e-file signature authorization forms

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