

Explanation

Electronic Signatures of Individual Returns

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The IRS has developed procedures for the acceptance of signatures by individuals in digital or other electronic form for returns (IRC § 6061(b) , as amended by the Taxpayer First Act (P.L. 116-25)). A digital or electronic signature is treated identically, for both civil and criminal purposes, as a signature on a paper form. The IRS must also publish uniform standards for accepting electronic signatures on requests for disclosure of taxpayer (e.g., Form 2848 , Form 4506-T , and Form 8821).

The IRS's *e-file* program allows taxpayers to file their returns electronically using an Authorized IRS *e-file* provider, a personal computer or, for those who are eligible, Free File. Traditional Free File with software may be used by individuals who are under a certain adjusted gross income limitation. Free File Fillable Forms, without tax software, may be used by all individuals. For more information on the IRS *e-file* program, see Explanation: §6011, General Return Requirements and Explanation: §6011, Electronic Filing in General .

Tax professionals accepted into the electronic filing program, called authorized IRS *e-file* Providers, are electronic return originators (EROs) who transmit tax return information to the IRS. With respect to e-file signature methods, the Self-Select PIN Method allows individuals to electronically sign an e-file return generally by selecting a five-digit personal identification number (PIN). To verify identity, the individual must provide their prior year's adjusted gross income or PIN and date of birth. The Practitioner PIN Method is an e-file signature option for those who use an ERO.

Taxpayers using an ERO must electronically sign IRS *e-file* individual income tax returns using either a Self-Select PIN or a Practitioner PIN. The taxpayer authorizes the ERO to enter or generate a five-digit PIN on the individual's behalf. The individual must sign Form 8879 , IRS e-file Signature Authorization. Taxpayers who enter their own PIN in the electronic record must still sign Form 8879 (IRS Fact Sheet FS-2011-7 ; IRS Pub. 1345 , Handbook for Authorized IRS e-file Providers of Individual Income Tax Providers).