

### **Model Electronic Signature Language**

For tax and information returns and all other tax-related documents, including Powers of Attorney for tax matters and including e-file authorizations for tax forms, a signature that is an “alternative signature” will be regarded by the [Department of Revenue] as having the same force and effect as an original signature. An “alternative signature” includes an electronic version of an original signature, including a photographed, scanned, stamped or other facsimile of an original signature, or any digital or electronic signature purporting to be an original signature, including those created through third-party software.

[The [Department of Revenue] may require that a taxpayer include a verification statement attached to a document using an alternative signature that states to the effect: The attached [name of document, including year and filing date if applicable], includes [name of taxpayer]’s valid signature.]

The [Department of Revenue] does not require a separate signature form for electronic filing if the IRS has accepted the practitioner into the IRS electronic filing program and where the practitioner has received the taxpayer’s properly executed IRS Form 8879 e-file signature authorization form for the federal return that correlates with the taxpayer’s [Department of Revenue] filing.