



Temporary Authorization to Use Digital Signatures on Certain Documents Due to the Novel Coronavirus, COVID-19

Pursuant to Governor Cuomo's Executive Order 202.15 issued in response to the Coronavirus COVID-19 situation, the Department of Taxation and Finance (Tax) is temporarily authorized to accept digital signatures in place of handwritten signatures on documents related to the determination or collection of tax liability. This notice defines the requirements for Tax's acceptance of digital signatures and sets forth the types of documents to which digital signatures may be applied.

1. Digital signatures: Types of Documents and Requirements for Acceptance by Tax

Through May 9, 2020, Tax will allow taxpayers and their representative(s) holding a valid power of attorney (POA) to digitally sign documents such as: waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consents to audit changes and BCMS conferee orders, statements of proposed audit changes, closing and other agreements between Tax and taxpayers, petitions for advisory petitions and BCMS conferences, other requests for taxpayer relief, and audit method elections. **Tax cannot accept a digitally signed POA.**

Tax will accept digital signatures that use encryption techniques to provide proof of original and unmodified documentation on one of the following file types: tiff, jpg, jpeg, PDF, Microsoft Office suite, or Zip.

When submitting a digital signature to Tax, **the taxpayer or POA must include a verification statement, either in the form of an attached cover letter or within the body of the email, to the effect:** *The attached [name of document] includes [name of taxpayer/POA]'s valid signature and the taxpayer/POA intends to transmit the attached document to the Department of Taxation and Finance.*

2. Specific Documents that may be signed using a digital signature

The Commissioner of Taxation and Finance has determined that this directive will apply to the types of documents described in Section 1 above. While the following list is not intended to be an exclusive or exhaustive list, the following documents are specifically included among those that Tax will accept if digitally executed on or before May 9, 2020:

- New York State E-File Signature Authorizations for documents (Form TR-579 – all series)
- Request for Innocent Spouse Relief (Form IT-285)
- Consent Extending Period of Limitation for Assessment of Taxes (Form AU-1)
- Consent Extending Period of Limitation for Assessment of Sales and Use Taxes Under Articles 28 and 29 of the Tax Law (Form AU-2.10 Consent to Extension of time)
- Consent to Field Audit Adjustment (Forms AU-251, AU-251.8, DO-356)
- Statement of Proposed Audit Change for Sales and Use Tax (Form AU-346)

- Statement of Proposed Audit Change for [Cigarette and Tobacco Products, Highway Use Tax, Petroleum Business Tax, Gasoline and Similar Motor Fuel Tax, Alcoholic Beverage Tax] (Form DO-475 series – various taxes)
- Statement of Proposed Audit Change (Form DTF-960-E)
- Closing Agreements
- Voluntary Disclosure and Compliance Agreements
- Test Period Audit Method Election (Form AU-377.12)
- Statistical Sampling Audit Agreement to Project Tax (Form AU-377.2)
- Test Period Audit Method Election Agreement for NYS Payroll Tax Audits (Form DTF-377.14)
- Request for Conciliation Conference (Form CMS-1-MN)
- Consent to Bureau of Conciliation & Mediation Services (BCMS) Proposed Resolution (Form CMS-8)
- Request to Cancel BCMS Conference (Form DTF-941 Withdrawal of Protest)
- Petitions for Advisory Opinion (Form AD-1.8)

Note: To be accepted, the digital signature on the authorized document **must comply** with the requirements set forth in section 1.

3. Electronic transmission of digitally signed documents to Tax

When submitting a digital signature to Tax, to eliminate mailing documents to the extent possible, taxpayers, POAs, and Tax employees can use all existing and previously allowable means of receiving and transmitting documents, such as via fax or established secured messaging systems. The choice to transmit documents to Tax electronically is solely that of the taxpayer. If the taxpayer is not able to fax the executed document or to provide it through secure messaging, the taxpayer may use email with attachments to transmit the document to Tax.

Communications via unencrypted email over the internet are not secure. Except for minimal identifying information in the body of the email, for example, name, last four digits of a taxpayer identification number (TIN), you should keep sensitive information out of the subject line and body of emails and should use password-protected encrypted attachments as much as possible. The document must be in one of the file types specified in section 1 above, that is, tiff, jpg, jpeg, PDF, Microsoft Office suite, or Zip.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.