

Acceptance of Electronic Signatures

The Board voted on January 21, 2005 to accept IRS Notice 2004-54, electronic signatures on tax returns. This includes accepting rubber stamps, mechanical devices, or computer software programs being used for signatures on personal income tax returns. ORS 84.019 states, legal recognition of electronic records, electronic signatures and electronic contracts, which read:

1. A record or signature may not be denied legal effect or enforceability solely because it is in electronic form.
2. A contract may not be denied legal effect or enforceability solely because an electronic record was used in its formation.
3. If a law requires a record to be in writing, an electronic record satisfies the law.
4. If a law requires a signature, an electronic signature satisfies the law.

Per both IRS Notice 2004-54 and ORS 84.019, the Board of Tax Practitioners will accept electronic signatures on personal income tax returns. The state personal income tax return still must be signed by the licensee who substantially prepared the return as per OAR 800-010-0040(2). The difference now is the Board will accept these signatures in electronic form.