



Georgia Department of Revenue
Policy Bulletin ADMIN-2020-02
Acceptance of Electronic Signatures, Remote Notaries, and Electronic Filings

Purpose: The Georgia Department of Revenue (referred to as “DOR” or the “Department” throughout) is clarifying its current regulations on electronic signatures and filings, and authorizing broader acceptance of digital or electronic signatures (“e-signatures”), electronic filings (“e-filings”), and remote notarization for certain documents and forms.

****NOTE**** - This Policy Bulletin **DOES NOT** apply to the Department’s Motor Vehicle Division (“MVD”) documents and forms. For more information on MVD’s forms and processes, please refer to the Department’s website at <https://dor.georgia.gov/motor-vehicles>.

Issue Date: November 10, 2020.

Authority: O.C.G.A. § 10-12-1 et seq.; Governor Kemp’s Executive Order 04.09.21, entitled “Temporarily Allowing Remote Notarization and Attestation of Documents during the COVID-19 Public Health State of Emergency”; Ga. Comp. R. & Reg. § 560-3-2-.27, “Signature Requirements for Tax Returns”.

Scope: A Policy Bulletin is intended to provide guidance to the public and to Department personnel, which includes all Department employees, contractors, subcontractors, temporary employees, interns, consultants, and vendors (“DOR personnel”). It is a written statement issued to apply principles of law to a specific or general set of facts relating to taxpayers. A Policy Bulletin is the Department's position and is binding on DOR personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

Discussion:

1. CURRENT REGULATIONS

Pursuant to the Department’s regulations, the Department accepts e-signatures on business account registrations (filed with a Form CRF-002 or its Georgia Tax Center equivalent) and tax returns which are filed electronically.¹

¹ Ga. Comp. R. & Reg. § 560-3-2-.27.

The Department, through its regulations, has defined “electronic signature” for the purposes of electronic filings of registrations and tax returns. The Department has laid out guidelines for the acceptance of e-signatures by taxpayers and/or their authorized third-party representatives.

E-signatures that comply with the standards below will have the same effect as a signature on a paper tax return or form. Taxpayers and third party representatives must ensure the following requirements for an acceptable e-signature are met:

- A. Acceptable Form:** An acceptable form of e-signature is one of the following:
 - A typed name within or attached to the electronic document being submitted to DOR;
 - A scanned or digitized image of a handwritten signature attached to the electronic document;
 - A handwritten signature input on an electronic signature pad; or
 - A handwritten signature, mark, or command input on a display screen by means of a stylus device.
- B. Intent to Sign:** The e-signature must be executed or adopted by a person with the intent to sign and be bound by the document.
- C. Association of E-Signature with Document:** The e-signature must be associated with or attached to the electronic document being signed in a manner that establishes that the e-signature was applied to a specific electronic document.
- D. Authentication of Signature:** The e-signature must be capable of verification and there must be a way to identify and authenticate an individual as the signer and source of the electronic document.
- E. Preservation of the Integrity of the Document:** The e-signature must be linked to its respective electronic document in a way to ensure that the e-signature cannot be excised, copied, or otherwise transferred to falsify an electronic document. After an electronic document has been signed, it must be tamper-proof to ensure that the signature applied to or associated with one document is not applied to or associated with another document.

2. ELECTRONIC/REMOTE NOTARIZATION

The Department will accept electronic or remote notarization in lieu of physical in-person notarization on any of the Department’s forms that require a notary, as long as the remote notarization complies with the requirements set out in Governor Kemp’s Executive Order 04.09.21, entitled “Temporarily Allowing Remote Notarization and Attestation of Documents during the COVID-19 Public Health State of Emergency.”² While Executive Order 04.09.21 is a temporary order, the Department will accept remote notarization on a permanent basis subject to the requirements below.

² <https://gov.georgia.gov/document/2020-executive-order/04092001/download>.

Policy Bulletin ADMIN 2020-02

Acceptance of Electronic Signatures, Remote Notaries, and Electronic Filings

A notary may be performed remotely if the following requirements are met:

- A. The notary public uses real-time audio-video communication technology or any similar real-time means of electronic video conferencing that allows the parties to communicate with each other simultaneously by sight and sound in order to notarize signatures.
- B. The notary public is an attorney licensed to practice law in the State of Georgia or is operating under the supervision of an attorney licensed to practice law in the State of Georgia. “Supervision” means that the notary public is an employee, independent contractor, agent, or other representative of an attorney or an attorney observes the execution of documents either in-person or via the real-time audio-video communication technology.
- C. The signer requiring the notary presents satisfactory evidence of identity as required in O.C.G.A. § 45-17-8 while connected to the real-time audio-video communication technology.
- D. The notary public is physically located in the State of Georgia.
- E. The signer transmits a copy of the signed document to the notary public on the same date it was executed for execution by the notary.

3. ACCEPTANCE OF E-SIGNATURE ON OTHER FORMS AND DOCUMENTS

The Department will accept e-signatures that comply with the requirements of this Policy Bulletin on all of its documents and forms which require signature and are not already covered by Ga. Comp. R. & Reg. § 560-3-2-.27. Such documents and forms may include but are not limited to: Powers of Attorney (POA), requests for tax returns, waivers of statutes of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, consent to audit changes, and other agreements between DOR and taxpayers.

This Policy Bulletin **DOES NOT** apply to MVD documents and forms.

4. *For Third-Party Representatives:* AUTOMATIC ACCEPTANCE INTO GEORGIA ELECTRONIC FILING PROGRAM IF ACCEPTED BY THE IRS

In addition to e-signatures by third-party representatives already accepted by the Department, the Department will accept an e-signed and e-filed document from a taxpayer’s third-party representative if:

- A. The IRS has accepted the third-party representative into the IRS e-filing program for the taxpayer;
AND
- B. The third-party representative 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 State filing.

5. ELECTRONIC TRANSMISSION OF E-SIGNED DOCUMENTS

Taxpayers and third-party representatives are strongly encouraged to use the Georgia Tax Center (GTC) and any existing and previously allowable means to receive and transmit e-signed documents, such as established secured messaging systems. Unless e-filing is required, the choice to electronically transmit documents to DOR is solely at the discretion of the taxpayer.

Please note that communications via unencrypted email are not secure. Only include minimal identifying information in the body of an email, such as a Letter ID Number. Keep sensitive information out of the subject line and body of unencrypted emails and, if possible, use password-protected encryptions for attachments.

FOR MORE INFORMATION

For more information on this subject, please contact the Department's Office of the General Counsel at ogc@dor.ga.gov or (404) 417-6649.

For forms and other information, visit the Department's website: dor.georgia.gov.