

**RULES
OF
DEPARTMENT OF REVENUE
ADMINISTRATIVE UNIT**

**CHAPTER 560-1-1
ORGANIZATION**

TABLE OF CONTENTS

560-1-1-.14- Electronic Signature and Remote Notary

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(1) Definitions

(a) "Electronic Signature" means a typed name; a scanned or digitized image of a handwritten signature; a code, password, or PIN; a handwritten signature input on an electronic signature pad; a handwritten signature, mark, or command input on a display screen by means of a stylus or device; or other such electronic indication of intent to sign that also meets the following requirements:

1. The electronic signature is executed or adopted in a manner that shows the signer's intent to sign;
2. The electronic signature is attached to or associated with the electronic document that is being signed;
3. The electronic signature identifies and authenticates an individual as the signer and source of the electronic document;
4. The electronic signature is linked to the document and cannot be excised, copied, or otherwise transferred to falsify an electronic document; and
5. The electronic signature is tamper-proof to ensure that the signature applied to or associated with one document is not applied to or associated with another document.

(b) “Remote Notarization” means a notarization that has been performed remotely and also meets the following requirements:

1. 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.
2. 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.
3. 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.
4. The notary public is physically located in the State of Georgia.
5. 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.

(2) Acceptance of Electronic Signatures

(a) In addition to the documents authorized for electronic signature in Ga. Comp. R. & Reg. § 560-3-2-.27, taxpayers and authorized third party representatives may submit electronic signatures on certain forms and documents authorized by the Commissioner through Department regulations, publications, policy bulletins, or other documents accepted as Department guidance.

(3) Acceptance of Remote Notarizations

(a) The Department will accept remote notarizations on documents that require a notary and are authorized by the Commissioner through Department regulations, publications, policy bulletins, or other documents accepted as Department guidance.

Authority: O.C.G.A. §§ 48-2-12, 10-12-1 *et seq.*