

Maryland

Tax Alert



COMPTROLLER
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Serving the People

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Temporary Acceptance of Digital Signatures

Effective immediately, the Comptroller of Maryland will follow Internal Revenue Service (“IRS”) guidance regarding digital signatures for limited documents. To assist taxpayers and the tax practitioner community during the current state of emergency, the Comptroller’s office will temporarily accept images of signatures (scanned and photographed) and digital signatures on certain documents.

The scope is limited to the determination and collection of liabilities. As part of this initiative, the limited documents include extensions of statute of limitations on assessment or collection, waivers of statutory notices of deficiency and consents to assessment, or agreements to specific tax matters or tax liabilities (closing or settlement agreements).

In addition, the Comptroller’s office will allow Comptroller employees to send and accept documents via secure email. Any taxpayer can request that a secure email be sent by a Comptroller employee. Alternatively, the Comptroller will accept password protected attachments using certain programs.

In order to send a document with the digital signature, the taxpayer or representative must include a statement, either in the form of an attached cover letter or within the body of the email, saying to the effect: “The attached [name of document] includes [name of taxpayer]’s valid signature and the taxpayer intends to transmit the attached document to the Comptroller of Maryland.”¹ The choice to transmit documents electronically is solely that of the taxpayer.

The Comptroller’s office continues to review standards for electronic signatures on other documents in order to reduce the burden on taxpayers and tax professionals during this time.

¹ To the extent the document is one subject to the requirements of Tax General § 1-203, the requirements of § 1-203 must continue to be adhered to.