



## Tax Information Publication

# TIP

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### Electronic Digital Signatures

The Florida Department of Revenue (Department) accepts electronic digital signatures, as they have the same force and effect as a written signature under Florida law. Taxpayers and/or their representatives may use established, secured messaging systems to submit documents with electronic digital signatures, such as power of attorney forms or other documents that must be signed.

An electronic digital signature binds a person or entity to the information included in the document. This affirmation can be verified by the receiver as well as any third party. The Department must be able to validate the electronic digital signature and any other electronic signature (eSignature) of the signer(s).

The Department will accept images with signatures (scanned or photographed) in any of the following file types: TIFF, JPG, JPEG, PDF (Adobe Reader), Microsoft Office suite, or ZIP. Accepted electronic digital signatures are those using encryption techniques that provide proof of original and unchanged documentation in one of the following file types: TIFF, JPG, JPEG, PDF (Adobe Reader), Microsoft Office suite, or ZIP.

In addition, Department employees may use electronic digital signatures when signing documents sent to taxpayers, authorized representatives, or other authorized entities for tax administration purposes, such as forms, letters, and payment agreements. Forms requiring an electronic digital signature are formatted using a digital certificate. Electronic digital signatures capture the employee's full name, date, and time of the signature. Employees may use an eSignature (fill and sign) on other general forms and correspondence.

### Electronic Communication with Taxpayers

All electronic communications from the Department are automatically encrypted. However, section 213.053, Florida Statutes, permits the Department to communicate with taxpayers in an unencrypted email with written authorization (email or letter) from the taxpayer. Such authorization should clearly state that the taxpayer requests and authorizes communications to be transmitted through unencrypted email.

**References: Sections 213.053 and 668.001-668.006, Florida Statutes**

#### For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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