



Rhode Island Department of Revenue

Division of Taxation

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TAX ADMINISTRATION

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
SEPTEMBER 29, 2021

Division allows electronic signatures for Form RI-2848

Initiative gives taxpayers and tax professionals greater flexibility

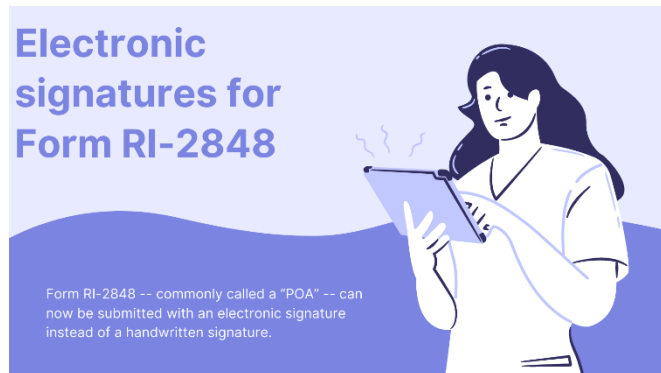
PROVIDENCE, R.I. – The Rhode Island Division of Taxation today announced that, effective immediately, it will allow electronic signatures in place of handwritten signatures for Form RI-2848 (“Power of Attorney”).

In other words, Form RI-2848 -- commonly called a “POA” -- can now be submitted to the Division with an electronic signature instead of a handwritten signature.

“This step represents a convenience for taxpayers and tax professionals, providing them with more flexibility,” said Rhode Island Tax Administrator Neena Savage.

“We realize that many taxpayers and their representatives continue to face challenges amid the coronavirus (COVID-19) pandemic, and we want to be as accommodating as possible given the circumstances,” she said.

“We are also trying to limit the number of in-person visits to our office in order to prevent the spread of the virus,” she said. To download Form RI-2848: <https://go.usa.gov/xME5M>



Representing taxpayers

In general, by using Form RI-2848, a taxpayer authorizes a lawyer, certified public accountant, enrolled agent, or licensed public accountant to represent the taxpayer before the Division for certain State tax matters.

For example, a taxpayer who has received a bill from the Division may use Form RI-2848 to officially allow a CPA to talk about the bill with the Division.

State of Rhode Island Division of Taxation
Form RI-2848
 Power of Attorney

1410399990101

Taxpayer name Social security or federal identification number

Address City, town or post office State ZIP code

Taxpayer name Social security or federal identification number

Normally, the Division requires the submission of Form RI-2848 (see screenshot above) with original, handwritten signatures.¹ However, because of the pandemic, the Division has changed its standard practice as a convenience for taxpayers and their representatives.

The latest version of Form RI-2848 is available on the Division’s website. See the link below.

Form	Title	Link
Form RI-2848	“Power of Attorney” (POA)	https://go.usa.gov/xME5M

The link above is to a form that contains a built-in option for electronic signatures. Just download the form, open it, and follow the instructions.²

Rather than use the form’s built-in e-signature feature, taxpayers may elect instead to use certain other electronic signature options. Alternatively, taxpayers may use what is sometimes referred to as a “facsimile signature”. (In general, a facsimile signature means a signature that is copied or scanned from a document that bears an authorized original signature.)

In general, an electronic signature is a way to get approval on electronic documents. Acceptable electronic signature methods include:

- A typed name that is typed on a signature block;
- A scanned or digitized image of a handwritten signature that is attached to an electronic record;
- A handwritten signature input onto an electronic signature pad;
- A handwritten signature, mark, or command input on a display screen with a stylus device; or
- A signature created by a third-party software.

¹ A handwritten signature is sometimes referred to as a “wet” signature. The Division has long allowed the use of electronic signatures for electronically filed personal income tax returns.

² In some cases, certain computer software programs may be needed to take full advantage of the built-in option.

Sending the form

Once the preparation of Form RI-2848 is completed (and, if the form is completed by a tax preparer, the client's identity has been authenticated), you can email the completed form to the person at the Division with whom you've been working.

The form can also be sent to the Division in the same way in which a completed Form RI-2848 with an original, handwritten signature would normally be sent, such as by fax or via the United States Postal Service or certain private delivery services.

As part of its efforts to limit the spread of the coronavirus, the Division recommends that taxpayers, tax professionals, and other stakeholders avoid visiting the Division's office. If a visit cannot be avoided, keep in mind that a mask mandate is in effect. Also, you can drop off completed forms and other documents using the Division's drop box.



- To learn more about the mask mandate: http://www.tax.ri.gov/Advisory/ADV_2021_33.pdf
- To learn more about the drop box: http://www.tax.ri.gov/Advisory/ADV_2021_35.pdf#page=3

More information

- For information about authenticating when using e-signatures, please see the "Authentication" section of the following Advisory: http://www.tax.ri.gov/Advisory/ADV_2021_09.pdf#page=2
- To learn about the use of e-signatures when it comes to the sale of Rhode Island real estate by a nonresident, please first read: http://www.tax.ri.gov/Advisory/ADV_2020_40.pdf
- To learn about the use of e-signatures for certain business forms: http://www.tax.ri.gov/Advisory/ADV_2021_09.pdf
- An electronic signature is an option, not a requirement. A taxpayer, or the taxpayer's representative, may elect instead to have the return signed in the usual manner, with an original, handwritten signature.
- By voluntarily submitting an e-signature, the taxpayer certifies that the signature is valid and intended to operate as acknowledgement/execution of the document to which it is affixed.
- The Division is allowing electronic signatures for limited documents, as described in this Advisory, under the authority of Rhode Island General Laws Chapter § 42-127.1 ("Uniform Electronic Transactions Act"): <http://webserver.rilin.state.ri.us/Statutes/TITLE42/42-127.1/INDEX.HTM>.

The Rhode Island Division of Taxation office is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <http://www.tax.ri.gov/contact>
