

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## **Limited Progress Has Been Made Expanding the Use of Electronic Signature Services on Non-Tax Forms**

May 27, 2025

Report Number: 2025-208-023

## HIGHLIGHTS: Limited Progress Has Been Made Expanding the Use of Electronic Signature Services on Non-Tax Forms

Final Audit Report issued on May 27, 2025

Report Number 2025-208-023

### Why TIGTA Did This Audit

The majority of the public accesses federal information and services online and increasingly from mobile devices. In December 2018, Congress enacted the 21st Century Integrated Digital Experience Act to ensure that the federal government is meeting this need by directing agencies to modernize paper forms and make them available to the public in a digital, web-based format.

The forms are required to be fully functional on computers and mobile devices (hereafter referred to as digital forms), including the use of electronic signatures (e-signatures). When used in accordance with the procedures established by the Office of Management and Budget under the Government Paperwork Elimination Act, e-signatures cannot be denied legal effect, validity, or enforceability.

This audit was initiated to evaluate the effectiveness of the IRS's implementation of e-Signature Services.

### Impact on Tax Administration

According to the IRS, paper forms account for 19 percent of all documents processed and take four to six weeks longer and cost approximately \$207 million more to process than electronically filed forms. By converting non-tax paper forms to digital forms, the IRS may be able to decrease processing time and reduce costs. In addition, incorrect levels of identity proofing and authentication could allow fraudsters to access and misuse Personally Identifiable Information.

### What TIGTA Found

The IRS successfully developed and deployed the e-Signature Services system to store and retrieve e-signatures for digital services and forms. The IRS integrated the e-Signature Services system with five public-facing digital services, including the Digital and Mobile Adaptive Forms (DMAF) project.



However, the IRS made limited progress converting non-tax paper forms to digital forms and expanding e-Signature Services. There are 280 non-tax paper forms that require 1 or more signatures. Some examples of non-tax paper forms are applications for extension of time to file returns, income and grant questionnaires, and credit agency reports. As of December 2024, the IRS converted only 34 (12 percent) of the 280 non-tax paper forms to digital forms, leaving 246 (88 percent) non-tax forms to be converted. The IRS prioritized a group of 102 (36 percent) non-tax paper forms for digital conversion by December 2025, and the remaining 178 (64 percent) forms for conversion by the end of Fiscal Year 2028.

In addition, two Digital Identity Acceptance Statements (DIAS) that document the Digital Identity Risk Assessment process and implementation for the DMAF project contained inaccurate information about the status of forms included in the DMAF. For example, the Digital Identity Acceptance Statement for the project, Release 1.0, listed 10 forms as accepting e-signatures, but this release did not have the capability to start accepting e-signatures. In addition, we identified four forms that should not have been included in the DIAS because they were either deferred or not applicable to the DMAF project.

### What TIGTA Recommended

We recommended that the Chief Information Officer should ensure that: (1) non-tax paper forms requiring one or more signatures are digitally converted and integrated with e-Signature Services capability by the established time frames; and (2) the DMAF project application representative and Digital Identity Risk Assessment project facilitator work together to reconcile and validate risk assessment documentation between DMAF project releases.

The IRS agreed with both recommendations and stated that it has implemented corrective actions that address each recommendation. The IRS stated it has a process in place which supports both single and multi-signature capabilities and that it implemented a process to reconcile and validate risk assessment documentation.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

**U.S. DEPARTMENT OF THE TREASURY**

**WASHINGTON, D.C. 20024**

May 27, 2025

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

**FROM:** Diana M. Tengesdal  
Acting Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Limited Progress Has Been Made Expanding the  
Use of Electronic Signature Services on Non-Tax Forms  
(Audit No.: 2024208021)

This report presents the results of our review of the effectiveness of the Internal Revenue Service's (IRS) implementation of Electronic Signature Services. This review is part of our Fiscal Year 2025 Annual Audit Plan and addresses the major management and performance challenge of *Information Technology Modernization*.

Management's complete response to the draft report is included in Appendix IV. If you have any questions, please contact me or Linna Hung, Acting Assistant Inspector General for Audit (Security and Information Technology Services).

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## **Background**

Each year, the federal government provides information, services, benefits, and programs to more than 400 million individuals, families, businesses, and organizations. The majority of the public accesses federal information and services online and increasingly from mobile devices. Congress enacted the 21<sup>st</sup> Century Integrated Digital Experience Act (IDEA) in December 2018 to ensure that the federal government is meeting this need by directing agencies to modernize paper forms and make them available to the public in a digital, web-based format.<sup>1</sup> The forms are required to be fully functional on computers and mobile devices (hereafter referred to as digital forms), including the use of electronic signatures (e-signature). An e-signature is a method of signing a digital form that identifies and authenticates a specific person as the source of the message and indicates their approval of the information in the message.

According to the Office of Management and Budget (OMB), when used in accordance with the procedures established by the OMB under the Government Paperwork Elimination Act, e-signatures cannot be denied legal effect, validity, or enforceability merely because they are in electronic form.<sup>2</sup> In addition, Internal Revenue Code § 6061(b)(1) directs the Secretary of the Department of the Treasury to develop procedures for the acceptance of signatures in digital or other electronic form.

Digital forms provide numerous advantages compared to paper forms. Digital forms enable users to fill out, electronically sign, and submit them via a computer or mobile device. When designed correctly, they can help improve information collection accuracy and usability, increase business efficiency, enhance security, and reduce costs and labor associated with managing, reviewing, and processing paper forms. According to the Internal Revenue Service (IRS), paper forms account for 19 percent of all documents processed but take 6 times longer to process than electronically filed forms.

In July 2021, the IRS deployed the e-Signature Services system that integrates with applications to accept e-signatures. The IRS has spent nearly \$30 million for the development, operations, and maintenance costs of e-Signature Services as of September 2024.

### **Digital and Mobile Adaptive Forms Project**

In March 2023, the IRS established the Digital and Mobile Adaptive Forms (DMAF) project to address the IDEA. According to its charter, the purpose of the DMAF project is to meet the requirements of the IDEA by modernizing paper forms to enhance the digital service delivery for taxpayers, including the use of e-signatures; improve mobile access; and ensure ease of use and simplification of forms by implementing digital forms. The DMAF project integrated with the e-Signature Services system, providing single-signature capability for digital forms in June 2024 and multiple-signature capability for digital forms in December 2024. Because the DMAF project is a public-facing web application that requires external users to be authenticated, a Digital Identity Risk Assessment (DIRA) must be performed and the results documented in a Digital

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<sup>1</sup> Pub. L. No. 115-336, 132 Stat. 5025. See Appendix V for a glossary of terms.

<sup>2</sup> OMB, Memorandum M-23-22, *Delivering a Digital-First Public Experience* (September 22, 2023). OMB, Memorandum M-00-10, *OMB Procedures and Guidance on Implementing the Government Paperwork Elimination Act* (April 25, 2000). Pub. L. No. 105-277, Title XVII.

Identity Acceptance Statement (DIAS). The DIRA provides coverage of the full life cycle of the digital identity assessment and the DIAS documents the DIRA process and implementation.

## Results of Review

### Electronic Signature Services Were Successfully Developed and Deployed

The IRS successfully developed and deployed the e-Signature Services system to store and retrieve e-signatures for digital services and forms.<sup>3</sup> The IRS provided evidence that e-Signature Services completed functional and system security testing, *e.g.*, verified that the service saves e-signatures and security controls are in place to help protect against malicious attacks, to ensure that it performs as expected prior to deployment. The IRS also provided documentation that e-Signature Services complies with the five core requirements for e-signatures. Figure 1 lists the necessary requirements for e-signatures to be compliant according to the Internal Revenue Manual.

**Figure 1: Five Core Requirements for Compliant e-Signatures**

Requirements	Requirement Descriptions
Acceptable Forms of e-Signatures	The signer must use an acceptable form of e-signature as described in the Internal Revenue Manual, including selecting a checkbox on a computer, typing a name into a signature box, or attaching a digitized image of a handwritten signature to an electronic record.
Intent to Sign the Electronic Record	An e-signature must be executed or adopted by the signer with the intent to sign the electronic record. Intent to sign can be inferred from a signer's approval of the reason for signing the electronic record as stated in the text of the record being signed or elsewhere in the signing process.
Association of the e-Signature with the Electronic Record	The e-signature must be attached to or associated with the electronic record in a manner that establishes an e-signature was applied to a specific electronic record.
Identification and Authentication of the Signer	The electronic signing process must identify and authenticate a person as the signer and source of the electronic document or message. The electronic signing process must also be able to generate evidence of the person to whom the e-signature belongs and that the identified person is associated with the electronic record.
Preserving the Integrity of the Signed Electronic Record	The e-signature must be linked to its respective electronic record to ensure that the signature cannot be excised, copied, or otherwise transferred to falsify another electronic record. After the electronic record has been signed, the electronic record 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, and to prevent the contents of the document to which the signature applied from being altered.

Source: Internal Revenue Manual.

<sup>3</sup> E-Signature Services is a backend platform that does not have direct users.

## Limited Progress Has Been Made Expanding the Use of Electronic Signature Services on Non-Tax Forms

We confirmed that the IRS integrated the e-Signature Services system with five public-facing digital services:

- Income Verification Express Service – Allows taxpayers to authorize mortgage lenders, banks, and others to request their tax returns or wage transcripts for income verification.
- Clean Vehicle Tax Credits – Dealers and sellers of clean vehicles may register for a Clean Energy Business Tax Account and licensed dealers may register to receive advance payments to offset the amount of a tax credit that was applied toward a customer's purchase price.
- Tax Pro Account – Tax professionals may submit an authorization request for Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, to an individual taxpayer's online account.
- Business Tax Account – Sole proprietors may view their business tax data on record and designate additional users, within their business, the authority to access the account.
- DMAF Project – This project converts paper forms to digital forms that are mobile friendly for taxpayers.

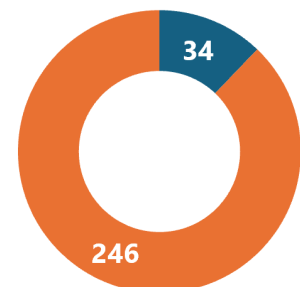


## Limited Progress Made to Expand Electronic Signature Services

The IRS made limited progress converting non-tax paper forms to digital forms and expanding e-Signature Services.<sup>4</sup> The IDEA required agencies to modernize paper forms to digital forms, including the use of e-signatures, by December 2020. According to DMAF project documentation, there are 280 non-tax paper forms that require 1 or more signatures. Some examples of non-tax paper forms are applications for extension of time to file returns, income and grant questionnaires, and credit agency reports. The DMAF project asked representatives from each of the nine business units that own the non-tax paper forms to score each form using criteria established by the Office of the Commissioner. The form scoring criteria included factors such as the "Taxpayer Experience/Impact" and "Impact to Business Operations."

The result of the scoring process identified a prioritized group of 102 (36 percent) non-tax paper forms requiring 1 or more signatures for digital conversion by December 2025, and the remaining 178 (64 percent) forms requiring conversion by the end of Fiscal Year 2028. However, as of December 2024, the IRS converted only

### Digital Signature Conversions



- Converted forms
- Conversions remaining

<sup>4</sup> The scope of this finding is limited to the expansion of the e-Signature Services capability to non-tax digital forms. The IRS's Modernized e-File platform, which is not integrated with the e-Signature Services capability, provides electronic filing and payment options via tax-related forms for taxpayers.



34 (12 percent) of the total 280 non-tax paper forms to digital forms.<sup>5</sup> The remaining 246 (88 percent) non-tax paper forms have yet to be converted.

The IRS has not been able to fully use its e-Signature Services capability because limited progress has been made converting non-tax paper forms to digital forms. According to IRS management, the misinterpretation of the IDEA requirements resulted in non-tax paper forms being converted to a Portable Document Format instead of the digital forms format as required. A paper form must be converted to a digital form before the IRS can integrate the e-Signature Services capability to collect and store an e-signature.

By converting non-tax paper forms to digital forms, the IRS can expand its use of the e-Signature Services system while decreasing processing time and associated costs, along with improving the taxpayer experience. The IRS estimates that paper filed forms take four to six weeks longer to process and cost approximately \$207 million (2,600 percent) more to process than electronically filed forms.

**Recommendation 1:** The Chief Information Officer should ensure that non-tax paper forms requiring one or more signatures are digitally converted and integrated with e-Signature Services capability by the established time frames.

**Management's Response:** The IRS agreed with this recommendation and stated it has a process in place to meet this goal. The DMAF project team focuses primarily on non-tax forms and was designed to support both single and multi-signature capabilities. The IRS released the signature capability on June 30, 2024. As of March 30, 2025, the IRS has converted 34 non-tax paper forms to digital forms with signature capabilities.

**Office of Audit Comment:** We acknowledge that the IRS initiated a process to meet the Fiscal Year 2028 timeframes; however, we disagree that this corrective action has been fully implemented as noted in management's response. As of March 30, 2025, 246 non-tax forms have yet to be converted to digital forms with signature capabilities.

## **Digital Identity Acceptance Statements Contained Inaccurate Information**

In March 2024, the IRS performed the required DIRA to address authentication and identity risks for the DMAF project, Release 1.0. However, our review of the assessment's DIAS documentation found information that was inaccurate. Specifically, the DIAS listed 10 forms that accept e-signatures, but the DMAF project, Release 1.0, did not have the capability to start accepting e-signatures.

In September 2024, the IRS completed a reassessment of the DMAF project, Release 2.3. Our review of the updated DIAS also found information that was inaccurate. Specifically, we identified four forms that should not have been included in the DIAS because they were either deferred or not applicable to the DMAF project.

Standard operating procedures require a DIRA be performed that includes risk assessments; selects individual assurance levels for identity proofing, authentication, and federation; determines which processes and technologies will be employed to meet each assurance level;

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<sup>5</sup> See Appendix III for a list of the 34 non-tax paper forms converted to digital forms as of December 2024.



and documents these decisions in a DIAS. The standard operating procedures also state that DMAF project application representatives work with the DIRA project facilitator to review and validate transaction data within the DIAS. However, the information in the DIAS was inaccurate because the DMAF project application representative and DIRA project facilitator did not work together to reconcile risk assessment documentation between DMAF project releases. According to the IRS, there was a communication gap between the proposed and actual release content.

A successful DIRA process uses a comprehensive approach to accurately document the life cycle of digital identity assessments and digital transactions. Incorrect levels of identity proofing and authentication assurance could be selected if an application's DIAS contains inaccurate or outdated information. Identity proofing helps ensure that the individual is who they claim to be while digital authentication provides a reasonable risk-based assurance that the correct person is accessing the service. Incorrect levels of identity proofing and authentication could allow fraudsters to access and misuse Personally Identifiable Information.

**Management Action:** The IRS updated the DMAF DIAS Forms Addendum Listing for release 2.4 in December 2024 and identified improved reconciliation procedures between the DMAF project team and the Cybersecurity DIRA team for future releases.

**Recommendation 2:** The Chief Information Officer should ensure that the DMAF project application representative and DIRA project facilitator work together to reconcile and validate risk assessment documentation between DMAF project releases.

**Management's Response:** The IRS agreed with this recommendation and has implemented this process. The Media and Publications Program Management Office coordinated with the Information Technology Enterprise Project Management Office and Cybersecurity function to reconcile and validate risk assessment documentation beginning in October 2024. This process is followed for the IRS's normal release cycle as well as any ad hoc requests to remove forms from the DMAF by coordinating between the DMAF project team and the DIRA project facilitator to reconcile and validate risk assessment documentation.

## Appendix I

### Detailed Objective, Scope, and Methodology

The overall objective of this audit was to evaluate the effectiveness of the IRS's implementation of e-Signature Services. To accomplish our objective, we:

- Determined whether the IRS is complying with policies and procedures to implement e-Signature Services by reviewing federal and IRS policies, procedures, and guidance as well as interviewing Information Technology organization and Privacy, Governmental Liaison and Disclosure Office personnel.
- Determined whether the DIRA and DIAS were properly completed and met security requirements by reviewing federal and IRS policies, procedures, and guidance, and the DIRA, DIAS, and associated risk assessment artifacts, *e.g.*, risk assessment documentation.
- Determined whether the IRS is effectively implementing e-Signature Services by reviewing documents, *e.g.*, implementation plans and status reports, as well as interviewing Information Technology organization and Privacy, Governmental Liaison and Disclosure Office personnel to evaluate how they selected and prioritized forms and digital services for the implementation of e-Signature Services.
- Determined the status of funding received in Fiscal Years 2020 through 2024 to implement e-Signature Services by interviewing Information Technology organization personnel and reviewing financial data.

### Performance of This Review

This review was performed with information obtained from the Privacy, Governmental Liaison and Disclosure Office located at the IRS National Headquarters in Washington, D.C., and the Information Technology organization located at the New Carrollton Federal Building in Lanham, Maryland, during the period April through December 2024. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

### Data Validation Methodology

We performed tests to assess the reliability of data from the Integrated Financial System, the Project Tracking System, the Security Information Management System, and the Electronic Signature Storage and Retrieval system. We evaluated the data by (1) performing matching of the required data elements to the source data; (2) reviewing existing information about the data and the system that produced them; and (3) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for purposes of this report.

## Internal Controls Methodology

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: the Government Accountability Office's *Standards for Internal Control in the Federal Government*, and various legislative, federal, and IRS policies, procedures, and guidelines related to the implementation of e-Signature Services. We evaluated these controls by interviewing Information Technology organization and the Privacy, Governmental Liaison and Disclosure Office personnel, and by reviewing relevant documentation.

## Appendix II

### Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. These benefits will be incorporated into our Semiannual Report to Congress.

#### **Type and Value of Outcome Measure:**

- Taxpayer Burden – Potential; 246 non-tax paper forms not converted to digital forms that require 1 or more signatures (see Recommendation 1).

#### **Methodology Used to Measure the Reported Benefit:**

The DMAF project asked representatives from each of the 9 business units that own 280 non-tax paper forms that require 1 or more signatures to score each form using criteria established by the Office of the Commissioner. The form scoring criteria included factors such as the “Taxpayer Experience/Impact” and “Impact to Business Operations.”

The result of the scoring process identified a prioritized group of 102 (36 percent) non-tax paper forms requiring 1 or more signatures for digital conversion by December 2025, and the remaining 178 (64 percent) forms requiring conversion by the end of Fiscal Year 2028, approximately 10 years from when Congress enacted the IDEA. As of December 2024, only 34 (12 percent) of the total 280 non-tax paper forms have been converted to digital forms. The remaining balance of 246 (88 percent) non-tax paper forms have yet to be converted to digital forms.

#### **Type and Value of Outcome Measure:**

- Reliability of Information – Potential; two DIAS for the DMAF project that contained inaccurate information (see Recommendation 2).

#### **Methodology Used to Measure the Reported Benefit:**

We reviewed two of the DIASs for the DMAF project, Releases 1.0 and 2.3, and found information that was inaccurate. Specifically, the DIAS for the DMAF project, Release 1.0, listed 10 forms as accepting e-signatures, but this release did not have the capability to start accepting e-signatures. In addition, our review of the DIAS for the DMAF project, Release 2.3, identified four forms, *i.e.*, Form 911, *Request for Taxpayer Advocate Service Assistance*, Form 8655, *Reporting Agent Authorization*, Form 8809, *Application for Extension of Time To File Information Returns*, and Form 9000, *Alternative Media Preference*, that should not have been included in the DIAS because they were either deferred or not applicable to the DMAF project.

## Appendix III

### Non-Tax Paper Forms Converted to Digital Forms as of December 2024

No.	Form Number	Form Title
1	637	Application for Registration (For Certain Excise Tax Activities)
2	965-E	Consent Agreement Under Section 965(i)(4)(D)
3	3881	Automated Clearing House Vendor/Miscellaneous Payment Enrollment Form
4	4506-F	Identity Theft Victim's Request for Copy of Fraudulent Tax Return
5	5578	Annual Certificate of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax
6	5646	Claim for Damage, Injury or Death
7	5768	Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation
8	8274	Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security and Medicare Taxes
9	8328	Carry forward Election of Unused Private Activity Bond Volume Cap
10	8453-X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status
11	8609	Low-Income Housing Credit Allocation and Certification
12	8610	Annual Low-Income Housing Credit Agencies Report
13	8809-EX	Request for Extension of Time to File an Excise Summary Activity Reporting System Information Return
14	8809-I	Application for Extension of Time to File Information Returns
15	8823	Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition
16	8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Territory
17	8918	Material Advisor Disclosure Statement
18	8944	Preparer e-file Hardship Waiver Request
19	9212	Income Questionnaire
20	9214	Moving Expenses Questionnaire
21	9249	Questionnaire - Housing Exclusion
22	9250	Questionnaire - Tax Treaty Benefits

**Limited Progress Has Been Made Expanding the Use of  
Electronic Signature Services on Non-Tax Forms**

<b>No.</b>	<b>Form Number</b>	<b>Form Title</b>
23	9368	Questionnaire - Scholarship or Fellowship Grant
24	12508	Questionnaire For Non-Requesting Spouse
25	12509	Innocent Spouse Statement of Disagreement
26	13533	Volunteer Income Tax Assistance/Tax Counseling for the Elderly Partner Sponsor Agreement
27	13533-A	Facilitated Self Assistance Remote Sponsor Agreement
28	13844	Application for Reduced User Fee for Installment Agreement
29	14039-B	Business Identity Theft Affidavit
30	15091	Benefit Assurance
31	15103	Form 1040 Return Delinquency
32	15115	Request for Missing Information on the Application for Enrollment or Renewal of Enrollment to Practice before the IRS
33	15315	Annual Certification for Multiemployer Defined Benefit Plans
34	SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding

## Appendix IV

### Management's Response to the Draft Report



CHIEF INFORMATION OFFICER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

April 16, 2025

#### MEMORANDUM FOR ACTING DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM:

Rajiv Uppal,  
Chief Information Officer

Rajiv K.  
Uppal

Digitally signed by Rajiv  
K. Uppal  
Date: 2025.04.16  
09:13:35 -04'00'

SUBJECT:

Draft Audit Report – Limited Progress Has Been Made  
Expanding the Use of Electronic Signature Services on Non-Tax  
Forms (Audit #2024208021)

Thank you for the opportunity to review and comment on the draft audit report and address your observations with the audit team. The IRS successfully deployed the technology required to store and retrieve e-signatures for digital services and forms in June 2024 and since then, we have digitized more than 30 non-tax forms requiring signature. We are moving toward a fully digital environment and remain committed to offering e-signature options for non-tax forms based on available resources.

The IRS has already implemented measures that align with the audit team's recommendations. We agree with the associated outcome measures, as well as the measurable impact that implementation of the corrective actions would produce. Significant efficiencies could be gained with continued progress. As noted in the report, we estimate that paper filed forms take four to six weeks longer to process and cost approximately \$207 million (2,600%) more to process than e-filed forms. We will continue to review our processes to identify areas where we can leverage technology to reduce burden on the tax community while maintaining critical security and protections against identity theft and fraud. Please refer to the attached planned corrective actions for specific details.

The IRS values the continued support and assistance provided by your office. If you have any questions, please contact me at (202) 317-5000, or a member of your staff may contact Shelia Walker, Director of Identity Access Management, at (240) 613-3371.

Attachment



**Limited Progress Has Been Made Expanding the Use of  
Electronic Signature Services on Non-Tax Forms**

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Attachment

**Audit #2024208021, *Limited Progress Has Been Made Expanding the Use of  
Electronic Signature Services on Non-Tax Forms***

**RECOMMENDATION 1:** The Chief Information Officer should ensure that non-tax paper forms requiring one or more signatures are digitally converted and integrated with e-Signature Services capability by the established time frames.

**CORRECTIVE ACTION 1:** The IRS agrees with this recommendation and has a process in place to meet this goal. The Digital Mobile Adaptive Forms (DMAF) project team focuses primarily on non-tax forms and was designed to support both single and multi-signature capabilities. The IRS released the signature capability on June 30, 2024. As of March 30, 2025, the IRS has converted 34 non-tax paper forms to digital forms with signature capabilities. As further forms are converted, they will follow the same process which will be based on funding and modernization prioritization.

**IMPLEMENTATION DATE:** Implemented

**RESPONSIBLE OFFICIAL(S):** Director, Digitalization

**RECOMMENDATION 2:** The Chief Information Officer should ensure that the DMAF project application representative and DIRA project facilitator work together to reconcile and validate risk assessment documentation between DMAF project releases.

**CORRECTIVE ACTION 2:** The IRS agrees with this recommendation and has implemented this process. The Media and Publications Program Management Office has been coordinating with the IT Enterprise Project Management Office and Cybersecurity to reconcile and validate risk assessment documentation since October 21, 2024. This process is followed for our normal release cycle as well as any ad hoc requests to remove forms from DMAF by coordinating between the DMAF project team and the DIRA project facilitator to reconcile and validate risk assessment documentation.

**IMPLEMENTATION DATE:** Implemented

**RESPONSIBLE OFFICIAL(S):** Director, Media and Publications, Customer Assistance, Relationships and Education, Taxpayer Services Division

## Appendix V

### Glossary of Terms

Term	Definition
Artifact	The documented result of an activity or task performed.
Assurance Levels	Identity proofing, authentication, and federation (if applicable) requirements to verify users who attempt to access a web-facing application. There are three assurance levels from which to select based on the results of a Digital Identity Risk Assessment. For example, Identity Assurance Level 2 requires evidence to support the real-world existence of the claimed identity of a user.
Authentication	Verifying the identity of a user, process, or device, often as a prerequisite to allowing access to resources in an information system.
Digital Identity Acceptance Statement	An artifact that documents the results of Digital Identity Risk Assessments, including the assessed and implemented assurance levels for identity proofing, authentication, and federation (if applicable).
Digital Identity Risk Assessment	A data-driven risk assessment process required for web-facing applications to determine the appropriate assurance levels for identity proofing, authentication, and federation (if applicable).
Digital Service	A transactional service, <i>e.g.</i> , online form, account management tool, or an informational service that is delivered over the internet across a variety of platforms, devices, and delivery mechanisms, <i>e.g.</i> , mobile applications.
Electronic Filing	The transmission of tax information directly to the IRS using mobile devices or computers. Electronic filing options include 1) online self-prepared using a mobile device or personal computer and tax preparation software, or 2) using a tax professional.
Electronic Signature	A method of signing an electronic form that identifies and authenticates a particular person as the source of the message and indicates the person's approval of the information in the message.
Electronic Signature Storage and Retrieval System	A common enterprise service that client applications can use to record e-signatures for IRS documents.
Federation	A process that allows for the conveyance of authentication attributes and subscriber attributes across networked systems.
Identity Proofing	Verifying the claimed identity of an applicant by collecting and validating sufficient information, <i>e.g.</i> , identity history, credentials, and documents, about a person.
Integrated Financial System	A packaged system software solution. It enables the IRS to integrate the majority of its internal financial management processes, share common financial data and practices across the entire organization, and produce and access financial data online in a real-time environment.

**Limited Progress Has Been Made Expanding the Use of  
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<b>Term</b>	<b>Definition</b>
Internal Control	A process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.
Internal Revenue Manual	The primary, official source of IRS instructions to staff related to the organization, administration, and operation of the IRS.
Office of Management and Budget	The federal agency that oversees the preparation and administration of the federal budget and coordinates federal procurement, financial management, information, and regulatory policies.
Privacy, Governmental Liaison and Disclosure Office	The IRS organization that advocates for the protection and proper use of identity information, consisting of four offices: Privacy Policy and Compliance; Identity and Records Protection; Governmental Liaison, Disclosure, and Safeguards; and Program and Planning Support.
Project Tracking System	An application that serves as a decision-making tool to facilitate information technology resource allocation decisions by the Chief Information Officer, other Information Technology organization executives, and business units.
Public-Facing	Intended to be accessed and used by a member of the public or a customer.
Security Information Management System	An application developed to ensure appropriate, standard, and consistent data capture to address requirements and external reporting on information technology programs.

Appendix VI

Abbreviations

DIAS	Digital Identity Acceptance Statement
DIRA	Digital Identity Risk Assessment
DMAF	Digital and Mobile Adaptive Forms
e-Signature	Electronic Signature
IDEA	21 <sup>st</sup> Century Integrated Digital Experience Act
IRS	Internal Revenue Service
OMB	Office of Management and Budget



**To report fraud, waste, or abuse,  
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at <https://www.tigta.gov/reportcrime-misconduct>.**

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