

## Electronic Signature versus Wet (written) Signature Survey Results by Jurisdiction

AL	Alabama allows an electronic signature.
AB	Yes, with our electronic filing, their "sign in" associated with the authentication procedure constitutes an electronic signature that binds the parties in the same way as a written signature. Also per our policy directive 417-R2, the province of Alberta will accept returns through Fax or photocopies as a form of an electronic signature, provided the return meets the standards established by the administration and the document is legible.
AZ	Arizona accepts electronic signatures on the fuel tax quarterly reports that are submitted by our customers.
AR	The answer to your question is yes from the State of Arkansas
BC	From BC's perspective, we do not accept electronic signatures on IFTA returns. IFTA returns must be signed by an authorized representative and may then be mailed, faxed or PDF'd to us. Any questions, please call.
CA	California allows electronic signatures on e-filed returns.
CO	Colorado accepts electronic signatures.
CT	Connecticut accepts an electronic signature when returns are filed through the CVISN platform.
DE	Delaware does allow since we accept E-filed returns.
FL	Our e-file tax returns allow electronic signatures, but the licensee completes and signs a physical application before being allowed to file electronically. The application includes the statement: "I understand that filings submitted electronically bear the same requirements for being examined by me and to the best of my knowledge and belief, being true and correct, and that any refund request is now due and wholly unpaid." Paper filed returns require "wet" signatures.
GA	No, Georgia does not allow an electronic signature.
ID	In Idaho, if the return was filed electronically then yes we accept the electronic signature. If the return is paper filed, Idaho requires a wet or written signature.
IL	Since Illinois does not yet have electronic filing, we need an original (wet) signature on our IFTA return. We do not accept photocopied, rubber-stamped, faxed, or other non-original signatures.
IN	Indiana currently accepts non "wet" signatures in the form of: faxes and scans attached to email; and photocopied signatures when full payment is received with. In the future electronically filed returns and renewals will be accepted with the User's acknowledgement to an Electronic Signature Statement and Penalties of Perjury Statement at time of submission. All Carriers will hold registered User Accounts for on-line submission.
IA	Yes we do allow electronic signature.
KS	Yes we allow electronic signatures for our on-line filing of IFTA returns, and we also allow faxed signatures in
KY	Yes. We have numerous customers that file electronically. They sign an agreement form that allows the electronic transaction.
LA	No, the State of Louisiana doesn't allow electronic signatures on our IFTA returns.
ME	The State of Maine allows electronic signatures only for taxpayers who file their returns via e-file.
MB	Here in Manitoba we don't have on line filing yet, so the electronic signature is a non issue for us.
MD	Maryland would recognize an electronic signature on an IFTA tax return, so long as the taxpayer was not requesting a refund. All refund requests must be signed by the taxpayer (per MD statute) or we should be disallowing the request. If a taxpayer e-files they are required to authenticate their identity, and by so doing successfully they are deemed to have "signed" the e-filed return.
MA	Massachusetts accepts electronic returns, no signature required, only thru a "authentication process", we give the taxpayer a user ID & password. We also accept a faxed Power of Attorney form (technically not an "original" signature but a faxed one).
MI	Michigan allows electronic signatures on electronically filed returns.
MN	If it is a paper tax return it must be a live signature. If filed online it can be the electronic signature.
MS	On a paper return they must have a written signature, on electronic filed return, which we a just starting there User ID is their signature.

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MT	Montana allows an electronic signature on our tax returns.
NE	We consider the returns and renewals filed through our online process as having an electronic signature on file.
NV	Nevada does allow electronic signatures in the form of faxed and e-mail returns.
NB	
NL	I cannot recall seeing any tax returns with electronic signatures; however, I do not believe we would have an issue with it. I am not sure how the legal community would view this if it became a collections issue.
NH	does not allow electronic signatures on tax returns at this time
NJ	NO, AS OF NOW, SINCE WE ARE NOT ON LINE
NM	Currently, NM does not allow for electronic filing, however we are considering to in the near future.
NY	IFTA Electronic Filing requires an electronic signature.
NC	NC allows an electronic signature.
ND	yes
NS	
OH	OH currently receives paper returns only.
OK	Until we allow for online filing, Oklahoma still requires written signatures.
ON	ON now has an online system that allows IFTA clients to file returns, request additional & renewal decals as well as the ability to make online payments. There is a confirmation screen that asks the client to confirm that info filed on the return is correct etc - so no actual "written" signature is obtained.
OR	We (Oregon) allow an electronic signature on an IFTA Tax Return for those returns that are filed through our online application.
PA	We don't have electronic filing so it has to be a written signature.
PE	At this time Prince Edward Island requires a written signature on our tax returns. We do accept faxed returns but the original document would be signed. We do not have electronic filing capabilities.
QC	our returns have wet signature, only the name of the firm who is filing the return is printed, we do not allow electronic filing.
RI	Electronic signatures are not allowed on a tax return at this time in RI.
SK	Saskatchewan has an electronic filing option for IFTA returns and license renewals. A unique access code, or user ID and password, is used to access the system, and a certification box must be selected upon submission. Saskatchewan also allows receipt of returns and license applications via fax or e-mail.
SC	We require a written signature on our tax returns.
SD	South Dakota law allows for electronic signatures on tax returns.
TN	Yes, Tennessee allows for an electronic signature.
TX	Texas allows electronic signatures only on tax returns filed electronically. We do require a wet signature on the documents used to establish an electron filing account and to issue a PIN to the taxpayer. A wet or dry signature is required on all returns not filed electronically. Only a wet or dry signature is accepted on application and registration forms.
UT	If the return is filed paper then it must have an original signature. We do allow (actually require now) returns to be filed electronic, this will have an e-signature.
VA	Yes, Virginia allows for an electronic signature for carriers that submit their tax returns through WebCAT, which requires them to sign a MOU with DMV.
VT	We would allow an electronic signature.
WA	We require a wet signature. We do accept photo-copies and faxed signatures.
WV	We currently do not have any carriers filing IFTA electronically, so physical signatures are required. We do expect to support online filing within a few months and, at that time, will allow electronic signatures.
WI	Wisconsin does allow since they file electronically.
WY	not currently