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DEPARTMENT OF REVENUE

Revenue Ruling 99-26-3
All Nebraska Taxes

Supersedes Revenue Ruling 99-20-1

November 6, 2026

Signature Requirements

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Issue

What will the Nebraska Department of Revenue (DOR) accept as a valid taxpayer or authorized representative (taxpayer) signature on various forms, or other documents?

Conclusion

Unless fraud is indicated, for most forms and filings for which there is no separate DOR filing system, DOR will accept as a taxpayer signature any mark—handwritten or digitally rendered—that is applied with actual or apparent intention to authenticate the filing as being approved and made by the signer.

However, the DOR will only accept as a valid taxpayer signature a handwritten signature or a public-key based digital signature issued from a Certification Authority on the Nebraska Secretary of State's Approved List of Certification Authorities (approved CA) that is consistent with this revenue ruling on the following documents:

1. Power of Attorney, Form 33 or otherwise;
2. Nebraska Extension of Statute of Limitations Agreements Forms 872N or 872N-MF;
3. Nebraska Tax Return Copy Request (Form 23);
4. Nebraska Change Requests, Forms 22 or 22A;
5. Certificate of Tax Clearance or Confirmation of Current Tax Liabilities Application, Form 36;
6. Request for Return/Information, Form 8796-AN;
7. Municipality Request for Sales and Use Tax Return Information, Form 8796-AL;
8. Settlement stipulations;
9. Motions to dismiss; and
10. Any other pleadings filed with the DOR subsequent to the initial petition or claim.

For the above listed documents, handwritten signatures will be accepted on forms and filings properly submitted to DOR whether the documents are mailed, faxed, or transmitted to DOR by secure electronic means. DOR will not require the original document if transmitted by fax or electronic means. Public-key based digital signatures issued with a Certificate from an approved CA will be accepted when transmitted to DOR by secure electronic means that permit the DOR to verify the signer's digital signature and the approved CA's Certificate under Chapter 4 of Title 437 of the Nebraska Administrative Code.

Definitions

Unless the context otherwise requires, the definitions in the Nebraska Revenue Act of 1967, Neb. Rev. Stat. § 77-2701, apply.

For digital signatures, the definitions in Title 437 of the Nebraska Administrative Code Ch. 1 and Ch. 4, *The Digital Signatures Act* apply. Specifically:

Approved List of Certification Authorities. Approved List of Certification Authorities means the list of Certification Authorities approved by the Secretary of State to issue Certificates for digital signature transactions in Nebraska and listed on this website. 437 Neb. Admin. Code, Ch. 4 § 001.01b.

Certificate. Certificate means a computer-based record which: (i) identifies the certification authority issuing it; (ii) names or identifies its subscriber; (iii) contains the subscriber's public key; and (iv) is digitally signed by the certification authority issuing or amending it; and (v) conforms to widely-used standards. 437 Neb. Admin. Code, Ch. 4, § 001.01d.

Signer. Signer means the person who signs a digitally signed communication with the use of an acceptable technology to uniquely link the message with the person sending it. 437 Neb. Admin. Code, Ch. 1, § 001.04.

Analysis

With regard to taxes collected by the Tax Commissioner, except property taxes and unless specific refund provisions have not been enacted, Neb. Rev. Stat. § 77-1779(1)-(2) (Reissue 2018) indicates that a claim for a refund must be in writing and that the Tax Commissioner may prescribe the necessary forms for the filing of a claim for refund. More specifically, Neb. Rev. Stat. § 77-2708(1)(b)(i) (Reissue 2018) indicates that a sales and use tax return "shall be filed with the Tax Commissioner in such form and content as the Tax Commissioner may prescribe and containing such information as the Tax Commissioner deems necessary for the proper administration of the Nebraska Revenue Act of 1967." Nebraska Revised Statute § 77-2708(1)(b)(iii) (Reissue 2018) indicates that the Tax Commissioner may require that returns be signed by the person required to file the return or by his or her duly authorized agent, but need not be verified by oath. Neb. Rev. Stat. § 77-2771(1) (Reissue 2018) indicates that returns, declarations, statements or other documents filed pursuant to income tax provisions "shall be signed in accordance with regulations or instructions prescribed by the Tax Commissioner." See also 2025 Nebraska Individual Income Tax Booklet, Pg. 22. The section continues by indicating that the fact that an individual's name is signed on these documents is prima facie evidence that the documents were actually signed by the individual and that the individual was authorized to sign the documents. Various other statutes regarding tax programs administered by the Tax Commissioner indicate that an application for a refund of taxes paid as part of those programs may be filed "in such manner and in such form as may be prescribed by the Tax Commissioner."

There is no statute that expressly indicates how a signature must be executed. The statutory authority leaves the issue to the regulations and instructions of the Tax Commissioner.

Like the statutes, multiple regulations adopted by DOR require certain documents to be signed. While these DOR regulations indicate that certain returns should be properly signed, no clear guidance is given about the nature or execution of the signature itself. Relevant legal authorities indicate that a signature is a mark intending to authenticate that the document was being presented by the person indicated by the mark. See Restatement (Second) of Contracts § 134 (1979) ("The signature to a memorandum may be any symbol made or adopted with an intention, actual or apparent, to authenticate the writing as that of the signer"), SIGNATURE, Black's Law Dictionary (11th ed. 2019) ("Any name, mark, or writing used with the intention of authenticating a document. — Also termed legal signature").

DOR will accept any mark, handwritten or electronic that is applied by the taxpayer to be bound by the document with the apparent intention to authenticate the filing as being approved and made by the signer when affixed, as a sufficient "signing."

The following are exceptions to this rule:

1. Power of Attorney, Form 33 or otherwise;
2. Statute of Limitations Extensions, Forms 872N or 872N-MF;
3. Nebraska Tax Return Copy Requests, Form 23;
4. Certificate of Tax Clearance or Confirmation of Current Tax Liabilities Application, Form 36;
5. Nebraska Change Requests, Forms 22 or 22A;
6. Request for Return/Information, Form 8796-AN;
7. Municipality Request for Sales and Use Tax Return Information, Form 8796-AL;
8. Settlement Stipulations;
9. Motions to Dismiss; and
10. Any other Pleading Filed with the DOR Subsequent to the Initial Petition or Claim.

The above documents are exceptions because the forms authorize the receipt or disclosure of confidential taxpayer information, extend the statute of limitations for the DOR to take action, or are filed in administrative proceedings subsequent to the initial petition or claim.

For the documents subject to the exception, DOR does not require the taxpayer or representative to provide the original signed documents to authenticate the signature. However, the documents must bear an actual handwritten signature or a public key-based digital signature from an approved CA to authenticate the consent of those to be bound. Documents bearing handwritten signatures may be mailed, faxed, or sent by secure electronic means. To properly safeguard confidential taxpayer information, secure electronic means includes sending documents through the DOR's secure file transfer system or emailing them using a secure email process initiated by the DOR. Documents bearing public-key based digital signatures issued with a Certificate from an approved CA must be transmitted to the DOR by secure electronic means that permit the DOR to verify the signer's digital signature and the approved CA's Certificate under Chapter 4 of Title 437 of the Nebraska Administrative Code.

APPROVED:



James R. Kamm
Tax Commissioner
November 6, 2026