

Stradley Ronon Stevens & Young, LLP  
2005 Market Street  
Suite 2600  
Philadelphia, PA 19103-7018  
215.564.8000 Telephone  
215.564.8120 Facsimile  
www.stradley.com

With other offices in:  
Washington, D.C.  
New York  
New Jersey  
Illinois  
Delaware



www.meritas.org

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## IRS Expands List of Forms Permitting Electronic Signatures

The IRS, on its [webpage](#), has expanded its list of forms that it will temporarily accept with an electronic or digital signature. Such forms can be sent to the IRS with digital signatures if they are postmarked from Aug. 28, 2020, through Dec. 31, 2021. In addition to Form 8832, Entity Classification Election, and 3115, Application for Change in Accounting Method, which the IRS was already accepting with digital signatures, taxpayers can now submit certain Form Series 706 and 1120, in addition to other specified forms.

## IRS Releases Updated Schedules K-2 and K-3 for International Items

The IRS, in a [news release](#), announced that they released updated drafts of Schedules K-2 and K-3, regarding international items, for Forms 1065, 1120-S, and 8865 for the 2021 tax year. The schedules are designed to provide greater clarity for partners and shareholders on how to compute their U.S. income tax liability with respect to items of international tax relevance, including claiming deductions and credits.

## Philadelphia DOR Updates FAQs on COVID-19 Wage Tax Policies

The Philadelphia Department of Revenue (DOR) has released [revised FAQs](#) on the DOR's wage tax policies throughout the coronavirus pandemic. The FAQs address situations in which a Philadelphia employer has employees who work remotely outside of Philadelphia as a result of the COVID-19 pandemic.



Christopher C. Scarpa



Jacquelyn Gordon

For more information, contact Christopher C. Scarpa  
at 215.564.8106 or [cscarpa@stradley.com](mailto:cscarpa@stradley.com) or Jacquelyn Gordon  
at 215.564.8176 or [jgordon@stradley.com](mailto:jgordon@stradley.com).