

Signature on Returns

Part 38-01-01

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Summary

This instruction summarises the requirement that tax returns are prescribed forms and require a signature. The paper version of prescribed forms requires a signature and ROS filed returns are signed electronically.

Legislation

Under the self-assessment system a tax return required to be made by a chargeable person, may be prepared and delivered by another person acting on the authority of the chargeable person. The return in all instances must be in the prescribed form. The prescribed form is defined in **section 959A Taxes Consolidation Act, 1997** as a form prescribed by the Revenue Commissioners.

Prescribed Form

The prescribed form for the purposes of making a tax return includes, inter alia, forms 11, 11S, 54 Claims, CT1, form 1 and form 1 (Firms). The paper version of each of these forms requires a signature. Where the return is made on the authority of the chargeable person, the signature of the authorised person is required on the form to validate and to signal the delegated authority.

Returns which are rubber-stamped and which are otherwise unsigned **do not** meet these requirements.

Returns filed through ROS are signed electronically.

The majority of return forms are now subject to [mandatory e-filing requirements](#).