



Low Income Housing Tax Credit (LIHTC) Compliance Department

Electronic Signature Policy

Overview

An electronic signature (“e-signature”) is an electronic process that indicates acceptance of and intent to sign an agreement or form. The federal Electronic Signatures in Global and National Commerce Act (“ESIGN”) and the Nebraska Uniform Electronic Transaction Act (“UETA”) establish requirements for the permissible use of e-signatures. Compliance with ESIGN and UETA is designed to ensure the validity and enforceability of a transaction involving records signed electronically with an e-signature, notwithstanding that the signature is provided in electronic format.

Policy

In connection with the LIHTC Tax Credit Compliance Department, the Nebraska Investment Finance Authority (“NIFA”) will accept e-signatures on all compliance documentation, subject to all requirements set forth by UETA and ESIGN. Owners and property managers are responsible for developing policies and procedures to ensure electronic signatures obtained meet the requirements. All signatures are required to be date and time stamped by the software and the software must produce a tamper proof completion certificate or equivalent record of signature. Typed or stamped signatures are not permitted.