

# ESRA Standard 1: Electronic Signature and Record Processing Requirements

Bill Brice | AlphaTrust

# ESRA Standards Committee Update

Our Group: The committee's objective is to create a set of ESRA Standards that define trustworthy electronic records that can be relied on, especially by third parties who did not participate in their creation.

Status: The ESRA Board has approved ESRA Standard 1 to be reviewed by ESRA membership for a 30 day comment period, then final approval.

Next Steps: Define requirements for compliance with this standard. This is expected by year end.



#esignrecords

# ESRA Standard 1 (ESRA-1)

## Electronic Signature and Record Processing Requirements

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Electronic  
Signature &  
Records  
Association

November 13, 2018 (v1.0)



## Standard: ESRA-1 Sections

Contains '**Informative**' and '**Normative**' Sections.

**Informative:** Provides context and background information for understanding the '**normative**' section.

The '**normative**' section specifies requirements for complying with the Standard.

# Standard: ESRA-1 Normative Section Requirements

- Source documents
- Electronic Record Formats
- Electronic Record Security Requirements
- User Authentication
- User Disclosures
- User Data Collection / Data Addition / Logical Integrity Protection
- User Presentation of Electronic Records
- User Application of Signature
- Processed Electronic Records – Final Form
- Audit Trail / Audit Record Requirements
- Electronic Record Certificate Requirements

## Standard: ESRA-1 – Sample Compliant Workflow

- User authentication
- User disclosures
- Data collection / data addition
- Presentation of Electronic Records
- User Application of Signature
- Final form Electronic Record finalization – Tamper evident seal



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## PIN/Password Authentication Required

Access to this transaction requires a one-time PIN/Password that would have been previously provided to you.

If you do not know the password for this transaction, please contact the person or organization who requested your participation in the transaction.

Please enter your PIN/Password below, and click the 'Log In' button.

PIN/Password:

Log In

Exit



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## US Federal Consumer Disclosure - E-SIGN Act

By clicking "Yes" below, you consent to conduct this transaction electronically, record an electronic signature after review of your document, and have such signed document provided to you in electronic format - specifically PDF format. You may decline to complete this transaction electronically by clicking "No" below.

Your consent here only applies to this one transaction. You will be provided with an opportunity to download the final, signed document.

To conduct this transaction electronically, you will need a Web browser (such as the one you are using now) and a PDF reader for viewing/printing the signed document, such as the free [Adobe Reader](#). A PDF Reader is not required to *view or sign* your document.

Yes, I agree to sign electronically

No, I do not agree



Save & Continue

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Form **W-9**  
 (Rev. December 2014)  
 Department of the Treasury  
 Internal Revenue Service

### Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type  
 See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

**Electronic Signature and Records Association**

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:  
 Individual/sole proprietor or single-member LLC  
 C Corporation  
 S Corporation  
 Partnership  
 Trust/estate  
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ \_\_\_\_\_  
**Note.** For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.  
 Other (see instructions) ▶ \_\_\_\_\_

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
 Exempt payee code (if any) 5  
 Exemption from FATCA reporting code (if any) \_\_\_\_\_  
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)  
 110 Horizon Drive, Ste 210

6 City, state, and ZIP code  
 Raleigh, NC 27615

7 List account number(s) here (optional)

Requester's name and address (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

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OR

Employer identification number

2	0	-	5	0	0	8	0	6	9
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**Part II Certification**

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶	<b>Click Here to Sign</b>	Cancel		Date ▶ 11/7/2017
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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Certified by AlphaTrust Certification Services, AlphaTrust Corporation, certificate issued by GlobalSign Primary SHA256 CA for Adobe.

Signatures

Validate All

Certified by AlphaTrust Certification Services

Only form fill-in, signing and pa

Valid certified document:

Source of Trust obtained from A

Changes have been made to

Signer's identity is valid

The signature includes an error

**Signature is LTV enabled**

Signature Details

Last Checked: 2017.11.07 17:13:5

Field: Signature1 (invisible signa

Form **W-9** Request Identification Number  
(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service

1 Name (as shown on your income tax return). Name is required on th

2 Business name/disregarded entity name, if different from above  
Electronic Signature and Records Association

3 Check appropriate box for federal tax classification; check only **one**

Individual/sole proprietor or single-member LLC  C Corporation  S Corporation

Limited liability company. Enter the tax classification (C=C corpor

**Note.** For a single-member LLC that is disregarded, do not check the tax classification of the single-member owner.

Other (see instructions) ▶

5 Address (number, street, and apt. or suite no.)  
11- Horizon Drive, Ste 210

6 City, state, and ZIP code

Print or type specific instructions on page 2.

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Certified by AlphaTrust Certification Services, AlphaTrust Corporation, certificate issued by GlobalSign Primary SHA256 CA for Adobe.

### Signature Properties

#### Advanced Signature Properties

**Signature Details**

Signature was created using AlphaTrust PRONTOSign 4.26.

Hash Algorithm: SHA256

**PADES Signature Level: B-LT**

**Timestamp Details**

Timestamp embedded in the signature

Timestamps are signed just as documents are signed. For a timestamp signature to be valid you must have trusted the Timestamp Authority that signed the timestamp. Click Show Certificate to view details regarding verification of the timestamp signature.

Timestamp Authority: **FL - SHA256 - G2** Show Certificate...

Timestamps are created with specific policies that are defined by the Timestamp Authority. Amongst other things, a policy can indicate how reliable the time source is. The policy for this timestamp is represented by the identifier 1.3.6.1.4.1.4146.1.31. To understand timestamp policies, you must contact the Timestamp Authority.

Hash Algorithm: SHA256

## Identifica

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name, if different fr  
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tax classification; ch  
 C Corporatic

the tax classification  
that is disregarded,  
e-member owner.

or suite no.)

nal)

ation Number

