



# Indiana Department of Revenue

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Departmental Notice #37

Subject: Allowable Alternative Forms of Signature

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Effective Date: Upon Publication

Reference(s): IRS Notice 2004-54

Replaces Notice #37, dated February 2013

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## Summary of Changes

Only nonsubstantive, technical changes have been made to this notice. It has been primarily changed to reflect updated formatting.

## Conformity with IRS Notice 2004-54

Where a signature is required, the department will accept the same alternative forms of signature as described in IRS Notice 2004-54. Specifically, the department permits income tax return preparers to sign original returns, as well as e-file authorizations, by rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name.

Income tax return preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns and extensions, such as the name, address, relevant employer identification number, the preparer's individual identification number (preparer tax identification number), and phone number.

If you have any questions concerning this notice, please contact the Tax Policy Division at [taxpolicy@dor.in.gov](mailto:taxpolicy@dor.in.gov).

A handwritten signature in black ink that reads "Christopher Russell". The signature is written in a cursive style with a large initial "C" and "R".

Christopher W. Russell  
*General Counsel*  
Indiana Department of Revenue