



DEPARTMENT OF REVENUE
INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVE

**DEPARTMENTAL NOTICE #37
FEBRUARY 2013**

SUBJECT: ALLOWABLE ALTERNATIVE FORMS OF SIGNATURE

DISCLAIMER: Departmental notices are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

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.

Michael J. Alley
Commissioner