Form
IN-OPT
State Form 53952
(R8 / 9-16)

Indiana Electronic Filing Opt-Out Declaration

2016

Do not mail this form with the tax return

Retain for your records

Your Name	Social Security Number
Spouse's Name (if married and filing jointly)	Social Security Number
Paid Preparer's Firm Name (or yours if self employed)	
Paid Preparer's PTIN	

Under penalties of perjury, I, and my spouse if married filing jointly, declare that I/we do not want my/our professional preparer to electronically file my/our 2016 Indiana individual income tax return.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Electronic Filing Mandate
If a professional preparer files more than 10 individual income tax returns in a calendar year, for the subsequent year the professional preparer must file returns for individuals in an electronic format, as specified by the Department.

A penalty of $50 may be imposed on the professional preparer for each return that is not filed electronically (see *Exception* below). The maximum penalty is $25,000 per preparer per calendar year.

Exception: An individual may elect to opt-out of having his/her return electronically filed. Form IN-OPT must be completed, signed and retained on file by the paid preparer. A return filed under these circumstances will not be subject to a penalty for not being filed electronically.

Notification to professional preparer
- This form must be completed if your client(s) refuses to allow you to file his/her 2016 Indiana individual income tax return electronically.
- You must keep this completed form on file with your records for five years.
- Do **not** mail this form to the Indiana Department of Revenue.