

# SENATE BILL No. 483

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-4-1.5.

**Synopsis:** Electronic filing of business tax returns. Requires the department of state revenue to permit filing of corporate income tax returns and information returns for pass through entities in an electronic format.

**Effective:** July 1, 2011.

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January 13, 2011, read first time and referred to Committee on Appropriations.

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First Regular Session 117th General Assembly (2011)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2010 Regular Session of the General Assembly.

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## SENATE BILL No. 483



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-3-4-1.5, AS AMENDED BY P.L.131-2008,  
2 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2011]: Sec. 1.5. (a) If a professional preparer files more than  
4 one hundred (100) returns in a calendar year for persons described in  
5 section 1(1) or 1(2) of this chapter, in the immediately following  
6 calendar year the professional preparer shall file returns for persons  
7 described in section 1(1) or 1(2) of this chapter in an electronic format  
8 specified by the department.

9 (b) A professional preparer described in subsection (a) is not  
10 required to file a return in an electronic format if the taxpayer requests  
11 in writing that the return not be filed in an electronic format. Returns  
12 filed by a professional preparer under this subsection shall not be used  
13 in determining the professional preparer's requirement to file returns in  
14 an electronic format.

15 (c) After December 31, 2010, a professional preparer who does not  
16 comply with subsection (a) is subject to a penalty of fifty dollars (\$50)  
17 for each return not filed in an electronic format, with a maximum



1 penalty of twenty-five thousand dollars (\$25,000) per calendar year.  
2 **(d) For taxable years beginning after December 31, 2011, the**  
3 **department shall provide for the filing of:**  
4 **(1) returns for persons described in section 1(3) of this**  
5 **chapter; and**  
6 **(2) information returns for a person that has business income**  
7 **and that is also a pass through entity;**  
8 **in an electronic format specified by the department.**

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