

DEPARTMENT OF STATE REVENUE

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**Letter of Findings Number: 09-0043P
Withholding Tax-Penalty
For the Period 2007**

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ISSUE**I. Tax Administration–Penalty.**

Authority: IC § 6-8.1-10-6.

Taxpayer protests the imposition of the penalty for late filing of information returns.

STATEMENT OF FACTS

Taxpayer is a corporation doing business in Indiana. Taxpayer filed its employees' W-2 forms after the due date for filing such returns. Taxpayer was assessed a \$10 penalty per each W-2 form filed after the due date. Taxpayer protested the imposition of the penalty.

I. Tax Administration–Penalty.**DISCUSSION**

Taxpayer protests the imposition of the penalty on Taxpayer's failure to timely file forms W-2 on behalf of its employees. This penalty was imposed pursuant to IC § 6-8.1-10-6, which provides for a ten dollar (\$10) penalty for each information return submitted late. A form W-2 is an information return within the scope of the statute.

Taxpayer protests that it did not intentionally file the returns late. However, beyond this statement, Taxpayer has not provided any legal or factual grounds to justify penalty waiver.

FINDING

Taxpayer's protest is denied.

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