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DEPARTMENT OF STATE REVENUE

**Information Bulletin #56**  
**Sales Tax**  
**September 2019**  
**(Replaces Information Bulletin #56 dated December 2002)**  
**Effective Date: December 2002**

**SUBJECT:** Time Limitation for the Issuance of Assessments

**REFERENCE:** [IC 6-8.1-5-2](#)

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**SUMMARY OF CHANGES**

This bulletin has been updated to reflect the Department's bulletin formatting procedures.

**I. TIME LIMITATION**

The Department must issue an assessment within three (3) years of the latter of the due date of the return, or, in the case of a return filed for the state gross retail tax, the end of the calendar year which contains the taxable period for which the return is filed.

**II. EVENTS WHERE THERE IS NO TIME LIMITATION**

If a person files a fraudulent, unsigned, or substantially blank return, or does not file a return, there is no time limit within which the department must issue its proposed assessment. If the blank is completed with a zero, and it is determined that substantial use tax liabilities exist, the Department will consider the issue of fraud. If the fraud appears to exist, the limitation again will not apply.

The three (3) year limitation is inapplicable regarding those individuals found to have the responsibility to remit the sales or use taxes of a corporation or partnership as long as the corporation or partnership receives notice of the assessments within the time limits; additional notice is not required.

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Commissioner

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