



2025 Annual Public Hearing

Meeting Minutes



Last revised: May 2025

Table of Contents

Minutes Summary	3
Attachment A: Opening Statement.....	4
Attachment B: Commissioner Remarks	5
Attachment C: Comments and DOR Responses	7
Comments from Mark Webb and Jeff McKean	7
Comment from Mark Dutton.....	12
Comment from Philip Jackson.....	20
Comment from Maggie Wimberly	22
Comment from Sherri Sluss.....	23
Comment from Jason Confer.....	25
Comment from Jim Foltz	26
Comment from Blake McDaniel	28

Minutes Summary

In accordance with the Indiana Taxpayer Bill of Rights, the Indiana Department of Revenue (DOR) held its Annual Public Hearing on May 20, 2025, at 9 a.m. ET in Conference Room A of the Indiana Government Center South Building in Indianapolis and online via Microsoft Teams Live.

Required by Indiana law, the purpose of this annual public hearing is to provide taxpayers an opportunity to recommend changes in statutes, departmental policies, processes and procedures to help the department better administer tax laws.

Attendees representing the Indiana Department of Revenue included, but were not limited to:

- Commissioner, Kevin Gulley
- General Counsel, Chris Russell
- Chief Information Officer, Emily Wann
- Chief Financial Officer, Ed Vance
- Executive Director Audit Operations, Steve Combs
- Executive Director Service Operations, Monique Young-Wash
- Executive Director of Business System Support, Mark Ashworth
- Taxpayer Advocate & Director of Customer Experience, Tamara Wolfe
- Agency Initiatives Manager, Nancy Tyree

Other attendees:

- Kyle Simmerman, BCBG
- Amy Zimmer, KSM
- Tyler Macik, KSM
- Maggie Wimberly, Habitat Indiana
- Mark Webb, Voyles Vaiana Lukenmeyer Baldwin & Webb
- Sherrill Rude, Indiana CPA Society
- Philip Jackson, Cherry Bekaert
- Mark Dutton, Dutton Legal Group
- Jeff McKean, Bose McKinney & Evans
- 10 additional in-person attendees and 154 online attendees

9:05 a.m.	Call to order and opening statement by Nancy Tyree (See Attachment A)
9:07 a.m.	Commissioner remarks by Kevin Gulley (See Attachment B)
9:15 a.m.	Call for Comments (See Attachment C)
9:16 a.m.	Comments from Mark Webb
9:24 a.m.	Comments from Mark Dutton
9:34 a.m.	Comments from Philip Jackson
9:38 a.m.	Comments from Maggie Wimberly
9:39 a.m.	Comments from Jeff McKean
9:44 a.m.	Annual Public Hearing adjourned

Attachment A: Opening Statement

Good morning, my name is Nancy Tyree, and I am the Agency Initiatives Manager for the Indiana Department of Revenue. I would like to personally thank you for attending or tuning in to today's annual public hearing.

This hearing, as required under Indiana code, is for the purpose of providing taxpayers with the opportunity to make recommendations to the department that administers tax laws in our state. This hearing is not a news conference or media opportunity. Nor is it a forum to debate Indiana tax laws—those are established by the Indiana General Assembly.

This is an opportunity for the public to suggest improvements in tax services and processing. We are always looking to improve our services to taxpayers, and we are very interested in hearing your ideas and suggestions.

Several taxpayers emailed comments to us prior to today's meeting, which we appreciate. We have corresponded with these individuals directly already, and will provide their full comments and our formal responses in the minutes, which will be available on our website in the coming days.

We also have a few speakers present today who notified us that they plan to make comments in-person. After the Commissioner's opening remarks, we will call our guest speakers up to address the room, one at a time.

Now, it is my pleasure to introduce the acting Commissioner of the Indiana Department Revenue, Kevin Gulley.

Attachment B: Commissioner Remarks

Good morning, and welcome to the Indiana Department of Revenue's Fiscal Year 2025 Annual Public Hearing. My name is Kevin Gulley, and I'm honored to serve as the acting Commissioner of the Department of Revenue (DOR) and a member of our exceptional team—comprised of more than 640 dedicated Hoosiers working across 13 locations throughout Indiana.

Joining me today are several members of our Executive Team and other valued colleagues. This annual hearing is an important opportunity for us to provide updates on our progress—and, more importantly, to listen to the input of our fellow Hoosiers. We sincerely thank everyone here today, both in person and watching online. We appreciate your time and your interest in the work we do.

In addition to today's hearing, there are many ways to connect with us—through our INTIME e-services portal, by phone, or by visiting one of our district offices. Our website is a valuable resource, offering helpful newsletters, tax forms, policy guidance, FAQs, and self-service tools. It's also where you can sign up for INTIME and learn more about our services.

A Look Back at the Past Year

Since our last public hearing in May 2024, our team has worked closely with Governor Braun's office, the Indiana General Assembly, other state agencies, and partners across the tax ecosystem to manage our operations and serve millions of individuals, families, and businesses. The department administers 65 tax types, licenses, fees, and permits—collecting over \$29 billion in tax revenue annually.

Some highlights from FY 2025 include:

- Successfully completing the current individual income tax season and preparing for the next.
- Supporting the 2025 Legislative Session by collaborating on major tax law changes. Our Legislative Synopsis will be published soon, and we are actively implementing the new changes.
- Successfully completing an upgrade to our Tax Administration system (ITS and INTIME) providing operational and security benefits to several of our administrative processes.
- Successfully completing the IRS Safeguard Audit (an audit that occurs every 3 years and assesses how the department protects taxpayer information). This resulted in a positive assessment from the IRS.

Individual Income Tax Season Results

As of today, we've processed 3.3 million individual tax returns and issued over 2.1 million refunds—totaling \$815 million.

- Electronic returns: 95% of refunds were approved in under 14 days, with an average turnaround of just 6 days—well ahead of our 14-day goal.
- Paper returns: Despite the added processing steps, 99% were approved within 60 days, with an average of just 18 days.

Hoosiers with questions about tax season can create an INTIME account, call us, or visit one of our district offices for personal assistance.

Beyond Individual Taxes

In the past year, DOR has also:

- Processed over 3.6 million business returns and 277,000 corporate returns.
- The department has continued to invest in robust cybersecurity and fraud prevention—blocking over \$16 million in attempted refund fraud so far this tax season alone.
- Delivered excellent customer service, including:
 - Serving over 63,000 walk-in customers
 - Answering over 421,000 phone calls
 - Responding to over 61,000 INTIME messages
- Our Taxpayer Advocate Office has accepted 370 offers in compromise settlements and completed 1,282 hardship cases.
- Our Tax Practitioner and Taxpayer Advocate teams continue to provide targeted support to meet the unique needs of our partners and constituents.

Motor Carrier Services

Our Motor Carrier Services team continues to lead in service excellence—supporting nearly 25% of all interstate commercial power units in the U.S. They work closely with partners such as INDOT, BMV, Indiana State Police, and national organizations to ensure compliance and safety in this vital sector.

Education, Outreach, and Internal Excellence

We've expanded our tax law education, compliance assistance, and outreach initiatives. Specialized units across the department help Hoosiers navigate their filing and payment responsibilities effectively.

Behind the scenes, our legal, policy, IT, finance, audit, and training teams have also had a strong year, enhancing processes and supporting continuous improvement across the agency.

Recognition & Workplace Culture

We're also especially proud of our workplace culture. DOR has received numerous honors, including being named a 2025 Indy Star Top Workplace for the 7th consecutive year and a 2025 Top Workplace nationally for the 5th consecutive year. For the Indy Star Top Workplace, the department was ranked #6 among large Indiana employers. These awards reflect what it feels like to be part of Team DOR—and the pride we take in serving Indiana.

In Closing

We are grateful to everyone involved in Indiana's tax landscape—from individuals and businesses to our valued partners. Special thanks to the Indiana CPA Society and its Tax Resource Advisory Council, as well as the Indiana Chamber of Commerce, Indiana Payroll Association, and tax professionals statewide.

Thank you for working with us to make tax administration better for all Hoosiers. We're proud of what we've accomplished and excited about the journey ahead. We look forward to hearing your feedback today.

Attachment C: Spoken & Written Comments

Comments from Mark Webb and Jeff McKean

**COMMENTS FROM MARK C. WEBB, ATTORNEY AT LAW
INDIANA DEPARTMENT OF REVENUE ANNUAL PUBLIC HEARING
INDIANA GOVERNMENT CENTER SOUTH
MAY 20, 2025**

Greetings to the Department and good morning to all. My name is Mark Webb and I am an attorney in Indianapolis with the firm Voyles, Vaiana Lukemeyer Baldwin & Webb. My practice is administrative law and is concentrated in the alcoholic beverage business community and governmental relations within that area. I spend the bulk of my time outside of my office either going to various county local board hearings or with two agencies: The Alcohol & Tobacco Commission and the Department of Revenue.

Thank you for the opportunity to speak today. I wish to address issues with the Department that have the practical impact of making it more difficult to help our clients stay in business. Particularly, those that cause tax protests or what seem to us to be artificially difficult barriers in clearing them.

1. When a permit is protested because of a missing return and/or missing money, and you file/pay in person with certified funds, they have to wait overnight in order for it to post. This is an artificial barrier within your own system and results in inconvenience to our clients and a waste of our time to have to come back the next day simply to have acknowledged then what should have been acknowledged when it was done.
2. The lag period for payments made and/or returns filed online. We are a very small fraternity of lawyers concentrating our practice in this area. (You can pretty much count all of us on two hands with fingers to spare). As such, our clients are located all over the state. They are all trying to run businesses in an increasingly difficult environment. They are trying to get their permit renewed and are notified that there is a tax protest. They discover they are missing returns and/or payment. They file and pay online. Those payments are not recognized for up to 72 hours. Given the speed of electronic transactions, this is unacceptable. Filings and payments made online need to be recognized and credited immediately.
3. Permits in escrow with no location and no TID number do not owe any money and must not be protested. We are spending way too much time here at the Department clearing these types of protests.
4. The "get two letters from distributors" requirement or getting affidavits from your neighbor that you were not open when \$0.00 returns are filed. What do these extra steps add that the permittee's attorney or certified public accountant cannot provide given the rules of applicable professional conduct for those professions.
5. The Department will not give a clearance to a permit held by a dissolved entity. As such, AD-19s need to be processed literally while we sit there. It should not and cannot take weeks to get those done. It is no different than either clearing a permit itself or having a Marion County permit where you need to get the special LB tax clearance. They do those either the same day or within 24 hours. There is no reason an AD-19 cannot be treated the same way.
6. Refusing to give a clearance to a permittee who has entered into a payment arrangement with the Department. Restoring the ability to serve alcoholic beverages is often the difference between being able to successfully pay off a pre-existing debt or sending the permit holder to

bankruptcy or ruin. We do not question the necessity of staying current on ongoing tax obligations while engaged in a payment plan to clear up back-tax debt obligations. A reasonable compromise would at least seem to be a 30 day clearance given for each monthly payment timely made. If a permittee shuts down permanently over tax debt, the likelihood of the Department recovering the full amount due is greatly diminished and the state treasury is the loser here.

7. Protesting a permit due to a missing corporate return that should have been caught years prior. Protesting a permit in today for a return from 2 or more years ago that the Department cannot locate is wrong. If such return in question is more than 2 years old and cannot be located, why was the permittee not protested for their prior period of renewal? Why are we addressing it now? Older examples of this are particularly egregious. Records are often discarded after 5 years; permittees switch tax preparers; tax preparers die or retire and it can be difficult to impossible for our clients to locate the actual documents that were prepared and very difficult or time consuming to recreate them under tremendously stressful situations.

COMMENTS FROM JEFF MCKEAN

Good morning, my name is Jeff McKean, I'm an alcoholic beverage permit attorney with Bose McKinney & Evans. I've been practicing alcoholic beverage law for about 35 years. I've spent a lot of time in your offices, and we've arrived at solutions many times. I'm here today to talk about the protests that the Indiana Department of Revenue launches against alcoholic beverage permits. My colleague Mark Webb did an excellent job of summarizing several issues. I'd like to emphasize just a few.

The first one involves alcoholic beverage permits which are not in use. It's a fairly common thing for permits to be held in escrow for a period of time before a business gets up and running. They go out and acquire the permit and it may be a couple of years before the business is built. If there's currently not either a retail merchant certificate attached to that or taxes being paid, we routinely see protests by the Department of Revenue. I don't believe there's a statutory basis for that. The state of Indiana can hold up a transfer or a renewal of an alcoholic beverage permit if there are delinquent taxes that are delinquent by more than 30 days. To protest these permits where no taxes are owed and we have to repeatedly come over and clear those at great cost to our client, I don't believe is a legal process. I'd like to see the Department of Revenue look into that more carefully.

Second involves what I believe is a fairly recent policy change regarding missing returns. Up until about the last six months, we could come into the office if there was a missing return creating a protest, and if we had that return with us, we could give it to the person in the office and they could immediately clear the permit. Many times when there's a protest, it stops the client from doing business. They have to shut down their operation if their permit is expired because it's protested. We used to be able to come in, give that return to the person, they could clear it immediately, and we could get the business operational again. For some reason, in the last six months or so, they will not recognize the return on the day you provide it to them. I don't know if this is a technology or policy change. They say it has to post in the system overnight, and they can't do anything until the following day. This is a situation where often we're handing them the return or perhaps it's been filed on INTIME, but staff can't do anything until tomorrow. This is very different from the way things were done six months ago and I think this process needs to be looked at, because Hoosier businesses are being forced to shut down and not operate.

The final point, if a business has a compliant payment program in place, we'd like to see the Department of Revenue work more closely with that business. Mark had a great suggestion to give them a 30-day reprieve to make sure they remain compliant but allow them to stay in business. If they work out a payment plan with the Department of Revenue and are meeting that plan, let them hold that permit outside of protest and continue to operate and generate revenue. It just makes sense for all involved.

I'd also like to echo the positive comments that have been made about the staff in room 105. Thank you for your time.

DOR Response

Since Mark Webb and Jeff McKean both provided comments that addressed similar issues with shared themes and specific requests, we've decided to combine our answers into one response. However, we are open to speaking to you both together or separately to address some of the concerns you've shared that will require further discussion.

1. Overnight posting for missing returns/payments – Mark Webb and Jeff McKean.

As mentioned in Jeff McKean's comments, our staff was previously able to process returns such as those described in both comments, on the same day. Late last year, however, we implemented a system update that now requires these kinds of returns to post overnight. The reason for this change was that while previously, service operations team members could manually process web requests in our system, we discovered that this manual processing bypassed crucial steps taken during the nightly job stream to post returns, process payments, publish the customer, and more. While we understand that the overnight delay is less convenient, it is a necessary controls measure. We are currently reviewing this to see if there is any way to speed up the process without compromising security.

We'd also like to clarify the timelines for filing and remitting tax in these situations with missing filing periods. As described above, when a customer files for a missing or late period on INTIME, the soonest we can clear the protest is the next day, due to the overnight posting requirement described above. If a customer already has all their returns on file in our system and is just missing payment, they can either pay through INTIME, which may take further time to clear, due to bank fund requirements (see question two below), or they can pay in-person with guaranteed funds, in which case we can provide immediate clearance.

Additionally, since in-person filing was addressed in this comment, we want to be clear that these returns must be filed electronically. We do not accept physical returns for anyone filing this tax type, except for those with electronic exemptions (these are extremely rare for liquor license customers). If there have been exceptions to this in the past, they ideally should not have been made. This will remain true going forward.

2. Wait times to clear protests for online payments – Mark Webb.

The delay described in this comment has less to do with our system, and more to do with requirements for bank payments. When payments are made through INTIME, as described above, they are posted overnight, and the account is credited at that time. However, in cases such as

these, we must wait to clear the account until the bank releases the funds, because we have no other way of knowing if a payment made by e-check will later be dishonored, unless we wait for confirmation from the bank. If we clear the account immediately, in such a situation, we will have to begin the entire process again.

The industry standard for processing ACH payments is up to 3 business days, and DOR is in line with these industry standards. Additionally, automatic clearance generally takes DOR 7 days, with full clearance available on day 8 to ensure the funds are fully applied and accepted. If this answer does not address the issue that you are encountering, we may need some specific examples of when this has happened so we can look into them more.

3. Permits in escrow – Mark Webb and Jeff McKean.

The Indiana Alcohol & Tobacco Commission (ATC) is responsible for sending DOR permits to process that are up for renewal, including permits in escrow. There are licenses that have been put in escrow after previously being used, and are in escrow until they transfer or the business reopens, which could have balances due that we might need to protest.

While we understand this concern, we believe that it needs to be brought to the ATC to address, as we would need to know from ATC's file if a license was in escrow for us to treat it differently.

4. Requirements for \$0 returns – Mark Webb.

Our system is currently set up to flag accounts that exceed a certain number of \$0 returns. These permittees must then take steps, such as those outlined in your comment, to prove that the \$0 return was valid and that they are complying with their tax remittance obligations. We are currently discussing ways that we can better identify \$0 filers by license type, as we suspect that this may be flagging some accounts that do not need to be scrutinized to this degree, which may alleviate some of the burden that practitioners and clients face in these scenarios.

5. Dissolved entity clearances – Mark Webb.

AD-19 processing must be done manually, on an ad hoc basis, resulting in longer processing times than a typical clearance. The average turnaround time for manual clearances is 3-5 days from when the case enters our queue to when it can be cleared. Unfortunately, processing these requests any faster would require prioritizing dissolved entity clearances to the top of the clearance work queue, which out of fairness to all taxpayers in the clearance process, we cannot do.

6. Clearance to permittees with payment plans – Mark Webb and Jeff McKean.

ATC administers the statutes that cover permit status which would allow permittees to stay in business when they have not yet remitted their tax debt in full. Statute specifically mandates DOR to report back to ATC on any accounts that are delinquent on tax or that have outstanding liabilities—and an entity who has set up a payment plan still meets those criteria. Therefore, we do not have the authority to put your proposed solution for permittees on payment plans into place. If you are interested in proposing statute changes to address this, our General Counsel, who briefly discussed this with you after the hearing, and the Tax Policy team would be interested in speaking with you more ahead of the 2026 legislative session to discuss changes that could help these clients and avoid processing issues for DOR.

7. Missing corporate returns from prior years – Mark Webb.

There may be many factors behind protests for returns that are several years old. When we upgraded our tax processing system to ITS, resulting in taxpayers being able to use INTIME to file

and pay taxes, one unexpected consequence was that our new system caught many old issues that should have ideally been resolved years ago. If you started encountering this problem around 2020, this is very likely the reason why. In these cases, if our system has identified that tax was owed, but not remitted, that remains the case, even if the reason it was not addressed earlier was because of our previous system's oversight.

If you are open to providing us with examples of this happening, we would be happy to look into them further to determine the validity of the requests.

Comments from Mark Dutton

Written Remarks for the 2025 IDOR Annual Public Hearing

Submitted by Mark C. Dutton, Esq.

Dutton Legal Group LLC | 6173 N College Ave, Indianapolis, IN 46220

www.duttonlegallgroup.com | (800) 334-0255

My name is Mark Dutton. My law firm is Dutton Legal Group LLC. I have represented individual and business taxpayers before the Indiana Department of Revenue ("IDOR") for nearly twenty years.

What I want to talk about today is simple: fairness, access, and the rule of law. And the extent to which IDOR has lost its way on all three.

Our Firm's Clients

Our firm represents landscapers, plumbers, doctors, truckers, postal employees, lawyers, state and federal employees, retirees, widows — just about everyone you can think of. Further, we represent a great number of self-employed people and small business owners. What do they have in common? They're scared, they owe Indiana state taxes, and are financially distressed. They don't just owe the State of Indiana money — they owe plenty of other creditors.

How did they get into this situation? They're self-employed and didn't pay estimated taxes — though they meant to — but ended up short of money when it came time to file and pay their income tax returns. Or their business stopped making as much money as it used to, and they should've fired their employees to be able to pay their taxes, but didn't have the heart to — because they knew their employees and their employees' families were depending on the money being paid. And the business should improve soon, the owner thinks, but it doesn't. Or maybe they cashed out a 401k, and didn't have enough tax withheld from that distribution, in an effort to pay off other debt or help their daughter and grandchildren get out of an abusive marriage.

These are not "tax cheats." These are your neighbors — and likely someone in your extended family.

These are my clients. These are the people that I want desperately to help, but I am struggling to do so, due to systemic problems within Indiana's tax collection system.

Due Process and Equal Protection

Taxpayers are being denied basic due process. We've witnessed taxpayers given just four business days to resubmit complex financial disclosures. Despite the Indiana Taxpayer Bill of Rights, we've witnessed IDOR discourage taxpayer representation. We've received counteroffers for Offers in Compromise with payment terms far beyond taxpayers' verified ability to pay, even when the Offer Amounts were formulated precisely according to the Offer Form and instructions. Hardship and OIC standards are unpublished and opaque.

Equal protection is absent. In roughly 6 Indiana counties, taxpayers are routed back to IDOR and get favorable payment options where elsewhere similarly situated taxpayers face Sheriffs or a collection company with no consistent terms or appeal rights. Tax obligations shouldn't depend on geography.

Can IDOR Legally Settle Debts?

After 5 months, Governor Braun has not yet appointed a Commissioner of IDOR. The law requires a Commissioner to approve settlements or to delegate that authority. Who is authorizing settlements of Indiana tax debt now? Is IDOR is operating without statutory authority?

Collection Dysfunction

Stage 1: IDOR. Transparent, with telephonic or online payment plans available. Stage 2: Sheriff. Arbitrary payment terms with inconsistent telephonic payment plans sporadic and expensive online payment plan access. Stage 3: UCB. Unaffordable payment plans with no oversight or appeal. Routinely issue crippling bank levies.

Once a case hits Stage 2 or 3, standardized payment plans disappear and seizure and punitive payment plans appear.

Indiana should cut out the middlemen: save money and confusion by keeping collection in-house with the IDOR.

Trapped Without Remedy

Taxpayers who can't pay don't just face debt, they face lifetime liability. There is no statute of limitations on the collection of Indiana tax debt. Some taxpayers have no ability to receive a bankruptcy discharge of their tax debt. Many have no path to resolve their debts and will spend the rest of their lives under collection action. We've had clients take their lives.

Misleading Offer Forms

The 2020 Offer in Compromise Form tells taxpayers to calculate an offer amount, but the Taxpayer Advocate's Office ignores those calculations. Their counteroffers are arbitrary, excessive, and ignore verified and verifiable information. The Form misleads taxpayers. Acceptance of Offers is mysterious and arbitrary, offering no predictability.

No Transparency

How many OICs were accepted last year? What's the acceptance rate? What standards are applied? We don't know because IDOR doesn't publish the data, while the IRS does, and other states do. Indiana should too.

The Advocate's Legal Powers

There are only two positions at IDOR that the Indiana Legislature mandates be filled: the Commissioner and the Taxpayer Rights Advocate.

By law, the Advocate must:

- Receive and evaluate complaints and make recommendations to the Commissioner;
- Identify inequitable statutes, regulations, or practices, and recommend alternatives;
- Provide expeditious assistance with unresolved taxpayer problems (IC 6-8.1-11-3).

The Advocate can order the release of levies if they threaten the health or welfare of a taxpayer or dependents (IC 6-8.1-8-9), and, if delegated by the Commissioner, has settlement authority to resolve tax debts where doubt (particularly as to collectability) exists (IC 6-8.1-3-17).

Yet the Advocate's role — created to serve as a check within the system — functions today as an extension of collections.

No Public Advocate

IDOR confirmed that Tamara Wolfe is the Taxpayer Rights Advocate, but she does not sign her emails using that title, she is listed nowhere on IDOR's website in that capacity, and she has not — to our knowledge — submitted any systemic recommendations, as the law requires.

This creates the appearance that the position is being downplayed, diluted, or repurposed. This is unacceptable for one of only two positions legally required within the agency.

Final Thoughts

If transparency, predictability, and fairness break down in tax administration, the public trust breaks with it. Taxpayers are left without clear paths to resolve their debts and without hope to move forward with their lives.

We urge the Department to honor the letter and the spirit of the law, and restore faith in the fairness and legality of Indiana's tax system.

Thank you.

Spoken Remarks 2025 IDOR Annual Public Hearing

Mark C. Dutton

05/20/2025

Thank you for allowing me the opportunity to address you, the officials of the Indiana Department of Revenue, at this hearing today. I have submitted written Remarks prior to this Hearing to the Department of Revenue (I'll abbreviate the Indiana Department of Revenue to "IDOR" for the remainder of my oral remarks.) I'm not going to read those written Remarks aloud, as I trust those will be published along with the Hearing Minutes, as is typical procedure.

I will, however, reiterate a few of my written remarks' points and make other remarks to the select few here in attendance and even fewer who search out and find these remarks in the future. My name is Mark Dutton. I'm a tax attorney here in Indianapolis. My law firm, Dutton Legal Group, & I, have represented individuals and businesses before IDOR since 2006. Time flies. We've represented every sort of person or business before IDOR, but the bulk of our cases involve taxpayers who owe IDOR money that they can't readily pay. Maybe ever. These people aren't tax cheats. These are people in unusual circumstances who probably have acted in the same way you would have, given their situation. And they aren't people "looking for a deal" in repaying their Indiana tax debt. These are people just looking for a way out of their Indiana tax problem. And they don't presently have one. I can tell you that similarly situated people are certainly among your neighbors. I can tell you also that, chances are, people very similar to my clients are people in your extended family.

My written comments lay out Indiana Constitutional problems in the way IDOR is collecting Indiana taxes. My written comments also lay out inefficiencies and unfairness in the ways IDOR and its agents are collecting Indiana taxes. I'd encourage the Commissioner and Indiana Legislature to read my written comments.

My oral remarks today, however, center on the Indiana Taxpayer Rights Advocate and Indiana taxpayers who can't afford repayment terms with IDOR itself, their county sheriff, or Indiana's abysmal collection company, United Collection Bureau. Those who can't afford offered repayment terms are many of my clients. What can they do? 1) They can hide – going underground, hiding assets, and trying to avoid IDOR collection actions for the rest of their lives - that is no exaggeration --- for the rest of their lives; 2) they can file bankruptcy – though many times that doesn't help; or 3) they can seek the help of one, & only one person, and that one & only one person's office --- the Indiana Taxpayer Rights Advocate, and his or her office.

The appointed position of Indiana Taxpayer Rights Advocate was established by Indiana law in 1989, with that person to serve as "an intermediary between taxpayers and IDOR, facilitating the resolution of taxpayer complaints and problems not resolved through normal administrative channels." To let you in on where this is going, owing money you can't afford to pay according to the typical terms of IDOR, the county sheriff's office, or United Collection Bureau, is, by definition, something that can't be "resolved through normal administrative channels." The Indiana Taxpayer Rights Advocate is empowered with lifting bank or wage levies and settling IDOR debt for less than the amount owed. This person, and their office, are the only ones who can help my taxpayers who can't pay the way IDOR wants to be paid, if they want to be paid in a way the taxpayers' can't afford.

Additionally, the Indiana Taxpayer Rights Advocate is required to 1) receive and evaluate complaints and make recommendations to the Commissioner; 2) identify inequitable statutes, regulations, or practices, and recommend alternatives; and 3) Provide expeditious assistance with unresolved taxpayer problems.

Let me put it this way, this is an enormously important position in the State of Indiana and 1 of only 2 positions at IDOR that Indiana law requires be appointed. The only other person required to be appointed at IDOR is the Commissioner of IDOR him or her self. While it's been almost 5 months and Governor Braun hasn't appointed an IDOR Commissioner is troubling, especially after he's appointed a State Librarian, with an \$8M budget, and hasn't yet appointed an IDOR Commissioner, an agency charged with efficiently and fairly collecting nearly \$30 BILLION of Indiana taxes. But back to the Indiana Taxpayer Rights Advocate. Who is the Indiana Taxpayer Rights Advocate? You can look on IDOR's website and you will not find her. You can email her and she won't sign her emails with the title of "Indiana Taxpayer Rights Advocate." You can email another IDOR official, and after 2 emails, they won't be certain --- without asking the Indiana Taxpayer Rights Advocate herself, who that person is. Who is the Indiana Taxpayer Rights Advocate? I have no published proof from IDOR itself, but according to another IDOR employee, your Indiana Taxpayer Rights Advocate is Tamara Wolfe. However, in my email communications with Tamara Wolfe, she signs her emails as the "Director of Customer Experience Management" and the "Director of Service Resolutions," not as the Indiana Taxpayer Rights Advocate. I do not understand the apparent hesitation to acknowledge and trumpet the position that she holds, as the champion of the rights of Indiana taxpayers, pushing forward the rights and agenda of Indiana's taxpayers, as intermediary between Indiana taxpayers and IDOR.

As stated earlier, the Indiana Taxpayer Rights Advocate is an incredibly important position with duties and powers. Why is Tamara Wolfe absent from IDOR's website? Why does she not sign her emails with the title "Indiana Taxpayer Rights Advocate?" Indiana taxpayers would like to know why their Rights Advocate hasn't even bothered to appear at this Annual Hearing in 2 of the last 5 years, and not even with the title of "Indiana Taxpayer Rights Advocate," but as "Director of the Taxpayer Advocate Office" for the 3 of 5 years the Advocate attended. The minutes for this Annual Meeting are yet to be written, but I doubt the Indiana Taxpayer Rights Advocate, with that title, even though

she is here, will be listed as in attendance with that title. The Taxpayer Advocate, using that title, last appeared in Indiana Annual Public Hearing minutes in 2015.

I'm concerned that the Indiana Taxpayer Rights Advocate is fulfilling the duties of that position. Per Indiana law, what complaints has Tamara Wolfe collected, responded to, and made recommendations to the Commissioner about? Why are these recommendations not published? What are the unfair tax laws and unfair IDOR practices that Tamara Wolfe has suggested be changed to the Commissioner? Why are these alternatives not published? To avoid the concern that these statutorily-required duties are not being completed, Tamara Wolfe, and all Indiana Taxpayer Rights Advocates in the future, should include her recommendations and alternatives to the Commissioner be published in Annual Public Hearing minutes on a yearly basis.

For my clients, in particular, what is the Indiana Taxpayer Rights Advocate doing to "expeditiously" settle tax debt? We have clients that we've represented for over 10 years, cases in and out of the Taxpayer Advocate's Office. And yet they still have no hope to resolve their Indiana tax debt. Their tax debt will never expire – I have a taxpayer, with sales tax debt from the 1990s, resulting from his videotape store that went out of business in the 1990s, where IDOR recently issued a bank account levy. And their tax debt can't be discharged in bankruptcy – if your business went under and you owe sales, food and beverage, or withholding tax, you'll never be rid of your Indiana tax – you can't receive a bankruptcy discharge on that type of tax and there, as stated above, is no statute of limitation on the collection of that tax. The IRS imposes a 10 year statute of limitation on the collection of federal tax debt, with tolling periods for the sake of governmental equity, to ensure finality. There is an end to IRS debt, typically much larger than Indiana tax debt, but there is no end to Indiana tax debt.

What can these taxpayers do? What can they do when the Indiana Taxpayer Rights Advocate rejects a repayment option, offered with repayment terms that comply or exceed the explicit terms of her settlement Forms, what can they do? What can they do? They can lose hope. We've had clients take their own lives, not seeing a way out of their tax debt situation.

I ask the Indiana Taxpayer Rights Advocate to resolve tax debt for all Indiana taxpayers, per her delegated authority, with repayment by the terms as calculated on her presently published Forms and the verified and verifiable assets, income, and expenses that her settlement Forms require. Should the Indiana Taxpayer Rights Advocate decide to continue to ignore to the calculations and verified/verifiable information contained in her Forms and not wish to provide Indiana taxpayers with a predictable path forward, I ask her to please remove the calculated Offer Amount and calculate net income calculations on her Forms entirely, so taxpayers are not deceived into thinking that that settlement through her office is anything but entirely arbitrary and discretionary, as is presently the case. In that case, I ask her also to please explicitly state in the instructions to her Form offering to settle business tax debts, that her office does not settle business debts for operating businesses, as the present Form and instructions contradict this, implicitly anticipating the settlement of Indiana tax debt for ongoing businesses.

I ask that the Indiana Taxpayer Rights Advocate execute her statutorily-required duties to 1) receive and evaluate complaints and make recommendations to the Commissioner; 2) identify inequitable statutes, regulations, or practices, and recommend alternatives; and 3) Provide expeditious assistance with unresolved taxpayer problems, and to execute her delegated authorities to release levies in cases of hardship and to settle tax debt where collectability is in question. I ask for accountability in her reporting requirements and predictability and accessibility in her resolving of tax debt. Thank you again for the opportunity to share my thoughts at this Hearing.

DOR Response

This response has been created through the combined efforts of several teams and individuals throughout the agency, including DOR's Commissioner, General Counsel, Executive Director of Service Operations, and Taxpayer Advocate. We will respond to your comments in the order you presented them to us in.

- Due Process and Equal Protection

We are not aware of the details of any of the anecdotes provided in this section and need more information to accurately respond to them. Additionally, we cannot comment on specific taxpayer situations in this forum due to our confidentiality requirements and the emphasis we place on taxpayer privacy. If you would like to provide details about specific cases in which you believe a taxpayer you represent has been denied due process, which have not already been brought to our attention and addressed through other channels, we can review and respond to them at that time.

- Legally Settling Debts

The Department of Revenue is operating with full statutory authority. The law requires the appointment or employment of a commissioner. Kevin Gulley meets these requirements, as he has been asked to serve as commissioner, with the full authority of that role, including the right to approve settlements.

- Collection Stages

We wanted to provide more context about the timeline of our collections process. Within the category you identify as "stage 1" there are actually several steps. First, customers are sent an initial letter indicating that they have failed to file if our system identifies that they have missed a filing period. Next, we send a letter called the Notice of Proposed Assessment where we estimate a bill. Taxpayers who receive this letter have 60 days to amend the return with proper documentation supporting what they owe, protest the bill if they believe it is inaccurate, and/or pay what is owed in full or by establishing a payment plan. If no action is taken after 60 days, we send a Demand for Payment letter where taxpayers have 20 days to respond and pay the bill or set up a payment plan. At any point in either of these steps, taxpayers in special circumstances requiring additional assistance may also consult our Taxpayer Advocate Office to pursue our hardship program or an Offer in Compromise, among other opportunities to resolve their tax debt. Only after both the Notice of Proposed Assessment and Demand for Notice windows have expired, does the collections process proceed to the tax warrant stage, wherein tax collection is undertaken by a local sheriff or collection agency, United Collection Bureau (UCB). More information about the entire process is available on our [website](#).

All taxpayers receive several letters from us outlining their options, and have at least 80 days to work directly with DOR to resolve their bill and end the collections process before other parties are brought in. Ultimately, DOR has an obligation to collect taxes that are owed on behalf of the state, and we provide a range of options and ways for them to do that, as we sincerely want to help taxpayers fulfil their obligations as quickly and efficiently as possible. Sheriffs and UCB are an important part of our overall collections process, that help us fulfil our statutory collections obligations. We do not control how sheriffs administer collections. And while UCB has their own operational processes and procedures for payment plans and bank levies, we work closely with them to ensure they meet our standards for customer service and correspondence with taxpayers.

Taxpayers who work with us in the early stages of the collections process to resolve their bill as described above, are not escalated to these later stages.

- Length of Liabilities

We would like to clarify that in Indiana, generally, the only taxes that cannot be discharged through bankruptcy are trust taxes, such as sales tax, withholding, etc. This is because those taxes are not owed by the person or entity collecting them. Rather, a business collects these from a taxpayer (such as a customer in the case of sales tax, or an employee in the case of withholding) on behalf of the state. The business then is legally required to hold these taxes in trust and remit them to the state by their due date. Therefore, when a business collects, but fails to remit trust taxes, this is tantamount to the business committing theft, which cannot, and should not, be something that can be erased by declaring bankruptcy.

- Offer in Compromise Forms

We have been working, long prior to this hearing, to improve the Offer in Compromise (OIC) form to make it easier and more understandable for customers. We understand and agree that there are opportunities to improve the form in terms of readability and clarity. Our planned changes are intended to eliminate the issue of offers differing from the Taxpayer Advocate Office's (TAO) calculations, and to clarify that we calculate customers' ability to pay based on numerous factors, with a limited range.

- Transparency

DOR has not traditionally published acceptance numbers and rates for OICs because there is no requirement for us to do so. However, in the interest of transparency, our commissioner provided information related to this during the Annual Public Hearing, and we will reiterate it here. Our Taxpayer Advocate Office accepted 370 offers in compromise settlements and completed 1,282 hardship cases during FY25. Acceptance rates depend largely on how reasonable taxpayers' offers are, which can vary substantially. As for application standards, these are outlined in the OIC Instruction Booklet, available on our [website](#). In the interest of transparency, DOR will review what the IRS and other states may offer in the way of statistics around their OIC processes.

- Taxpayer Advocate

Because your spoken comments focus largely on the Taxpayer Advocate, we wish to preface this part of the response with some additional context about the role. The Taxpayer Advocate position was appointed to and held by Tammy Tschetter for several years, up until 2023, when it was taken over by Kat Summers who held the position until May 2024. Tamara Wolfe joined the DOR team at the start of 2024 as our Director of Operations over Customer Experience and Service Resolutions and officially was appointed our Taxpayer Advocate on May 22, 2024. Our commissioner also reappointed Tamara Wolfe to this position for the term effective May 22, 2025, through May 21, 2026.

There is no statutory requirement for the Taxpayer Advocate to be listed on our website, use a particular email signature, attend Annual Public Hearings in-person, or publicize her recommendations. But to eliminate any confusion, Tamara Wolfe has updated her email signature to clearly incorporate her position as "Taxpayer Advocate" and is also now listed under the same title on our [website](#) which you can see by selecting the "View full executive organizational chart." Additionally, she was present for the 2025 hearing, is listed in the minutes as such, and will continue to attend in the future, as schedules permit.

Lastly, we are happy to clarify that DOR's Taxpayer Advocate regularly fulfills all statutorily required duties of the position, including making recommendations to our commissioner and legislative team, as outlined in your comments. We do not believe that the Annual Public Hearing would be the most suitable place for these recommendations, as it is designed to be a platform for our agency to hear from members of the public. However, we will consider other opportunities to publish these recommendations more widely.

In closing, you ended your written comments asking us to "honor the letter and the spirit of the law." We wish to reaffirm that we take the fairness and legality of Indiana's tax system seriously. If there are opportunities to do better, we have and will continue to pursue them. Every member of our team upholds this mission, and we greatly value their work in doing so.

Comment from Philip Jackson

Tax Resource Advisory Council Comments

Indiana CPA Society

IN DOR Annual Public Hearing

May 20, 2025

Good morning, Commissioner Gulley and members of the DOR team.

Each year, the Indiana CPA Society appreciates the opportunity to offer input at the Department of Revenue's annual public hearing. Representing nearly 6,000 CPAs and accounting professionals across the state, our members are deeply invested in supporting efficient, effective, and fair tax administration for all Hoosiers.

My name is Philip Jackson. I'm a CPA with Cherry Bekaert LLP here in Indianapolis, a member and former chair of the Society's Tax Resource Advisory Council, and a current member of the Commissioner's Tax Advisory Council.

Commissioner Gulley, we want to extend our congratulations as you lead your first annual hearing in this new role. Many of us have worked with you over the years in your previous leadership positions, and we look forward to the continued benefit of your steady guidance and institutional knowledge.

We especially want to acknowledge the monumental effort that was Project NextDOR. Technology projects of that scale are rarely—if ever—simple, finished, or perfect. But the collaboration we experienced during its rollout led to a stronger outcome. We are proud to have played a role in helping shape a system that works better for both practitioners and taxpayers, and we believe our working relationship with your team made a meaningful difference.

As we look to the future, we remain fully committed to this kind of proactive, solutions-focused partnership. We know that continued modernization, evolving taxpayer expectations, and complex compliance environments will bring new challenges. But we also know that the work we've done together—building relationships grounded in transparency and mutual respect—positions us to meet those challenges head-on.

Our members continue to raise important feedback, particularly around ways to improve clarity, reduce administrative burdens, and streamline communications. We share these not as criticism, but as part of a shared mission to create the best possible experience for Indiana taxpayers and those who serve them. And we're confident that, under your leadership, we can keep making meaningful progress.

On behalf of the Indiana CPA Society, thank you for your continued partnership and for the department's dedication to serving Hoosiers with professionalism and integrity. We look forward to what we'll accomplish together in the year ahead.

Respectfully submitted,
Philip Jackson, CPA
Indiana CPA Society Tax Resource Advisory Council Member

DOR Response

We appreciate the Indiana CPA Society's continued partnership with our agency, and insightful comments at our annual public hearings. Collaboration with the tax practitioner community is a vital part of our ability to best serve Indiana taxpayers. As you know, one of our core values is continuous improvement, and our partnerships with your Tax Resource Advisory Council, as well as the many ongoing conversations we have with your members throughout each year, help us realize that goal. We welcome your feedback and invite any insights you have as to how we can uphold our mission to serve Indiana by administering tax laws in a fair, secure and efficient manner.

Comment from Maggie Wimberly

I'm the director of finance for Habitat for Humanity of Indiana and I administer the Attainable Homeownership Tax Credit Program for our organization. This tax credit was passed in 2023 to help incentivize the construction of starter homes and provide more opportunities for home ownership for Hoosiers. We've worked together with your team at the Department of Revenue over the last 13 months to get the program up and running. It has been an absolute pleasure to work alongside your staff, who've been helpful, strategic, and patient as we developed procedures and processes to securely deliver donor data. It is obvious from our interactions with your staff that they know very well how to do their jobs and that they care about doing their jobs and serving Hoosiers. On behalf of all Habitat affiliates throughout the state of Indiana we say thank you. It is through these creative public and private partnerships that we can realize the greatest outcomes for our community. We anticipate building nearly 300 additional workforce housing units around the state in the fiscal year ending 2025 due in part to the successful use of the attainable homeownership tax credit. This could not have been accomplished, especially without the help of Betsy Manikis, Janis Wright, and Diego Fajardo especially. We are so grateful for your support and help and so are the families we serve.

DOR Response

The Department of Revenue is grateful to have had the chance to help implement and administer the Attainable Homeownership Tax Credit. Thank you for the kind words, as well as the time and effort you and your team at Habitat for Humanity of Indiana have given to bring this program to life. For any taxpayer interested in learning more about the credit and supporting this program, you can find information about credit eligibility and reporting on [our website](#).

Comments from Sherri Sluss

I work with InTime (INDOR) daily. I have recently experienced frustration in attempting to file a BC-100 form to withdraw our client's business from the WH filing that they are currently enrolled in (I am the POA). I went online – INDOR to get the BC-100 form. I filled it out and had the client sign it. I then submitted it.

The following day, I was advised that the BC-100 form wasn't the most recent version and I needed to fill out the latest version- The In Time personnel attached a copy of the new form.

I was advised that the form should be dated for a certain date to remove the WH3 filing requirements from my client's requirements. Please Note that this client has NEVER had any employees since the fruition of the business. I appreciated this information and included it in the NEW BC-100 filing. I sent it off to be signed again by our client. The client signed it and I sent it in again to In Time for processing.

I received a notice later that day advising me that there had been a filing of the WH form the month that I was advised to date the form for – so I needed to redate it and file it again! So, again I fill out the BC-100 form, send it to my client, and request him to sign it. I have yet to receive a signed copy of that form. There were a few issues.

- 1) Why wasn't the correct form listed on the INDOR website?
- 2) Why was I told to list one month, and later told – that it was wrong and that needed to resubmit?
 - a. This has caused excess work for me
 - b. Frustration for the client
 - c. Cost for the client

Please advise what is being done to alleviate this type of issue in the future.

Note: Sherri Sluss also provided an additional comment the following day.

I work on the In Time website daily. I send out POA Requests MULTIPLE times a month. I always get this receipt. Please look at the receipt and tell me who the receipt is for. When was the receipt created? When did I send this request in? This is a useless piece of paper with absolutely no meaning to me – but the only thing that I have to prove is that I submitted a request for a POA. Highly suggested – the last 3 digits of the SS #. The First 2 letters of the name. The date of this receipt to be added.

Please advise if this can be modified.

Thank you
Sherri Sluss
Prall Consulting

DOR Response

Upon consulting with our customer service team and webmaster, we discovered that the Form BC-100 that was submitted to us was a version from 2006, which is significantly out of date. The Form BC-100 on our website is the most up-to-date version of the form, and no older versions exist on our website as this file gets overwritten by the newest revision on the Indiana Archives and Records Administration catalogue, whenever the form is revised. Upon conducting a Google search, we found a version of the form from 2006 on an external website (zillionforms.com), which leads us to believe that the outdated form may have come from this website instead of DOR's official website. As a reminder, we encourage all customers and tax practitioners to always confirm that they are using forms from our official website, in.gov/dor/tax-forms. A member of our Tax Practitioner team reached out to Sherri Sluss to address the concern that two different dates were provided for account closure, and we were able to resolve the issue.

Regarding the question about Form POA-1 receipts, these are confirmation messages that are displayed after submitting a request on INTIME. Each user can see a list of all their submissions along with their statuses by logging into INTIME, clicking on the "Preparer Actions" tab, then clicking on the "Search submissions" link. We are currently investigating the suggestion of adding additional identifying information to be displayed in each confirmation message.

Comment from Jason Confer

As a tax practitioner for small to medium sized businesses and individuals, we have many interactions with the IDR Tax Practitioner Individual Group and Corporate Tax Departments. I cannot express how much of a difference there is between these two divisions and our interactions with them. The Individual group is polite, helpful, reasonable, and easy to work with. The Corporate group is completely opposite. They are rude, unreasonable to assist in resolving issues logically, and difficult to work with. It would be helpful if whoever is running the Individual group would assist the person/people in charge of the Corporate group in training and completely changing the culture. The Corporate group needs to be completely restructured in the culture of how they interact with tax practitioners and how they work with us to resolve issues and notices. Almost exclusively their answer is "you need to amend the return". They don't seem like they really care, they just want to get off the phone with us and that is the default answer to almost anything. I am happy to provide some specific examples if that would be helpful, but is this the unanimous consensus of the CPAs in our office that work the IDR.

Thanks,

Jason Confer (CPA and Partner)

Note: Jason Confer provided additional details in subsequent correspondence with us, including specific examples of interactions with various DOR employees and the application of penalties to certain partnership returns.

DOR Response

We believe there may be some confusion about the different teams referenced in this comment, and the functions of those teams, so we wanted to clarify this first. DOR's Tax Practitioner team is not divided into Individual and Corporate sections, but rather, it is one group that is dedicated to addressing correspondence with tax practitioners. Upon further investigation, we discovered that the other team addressed in this comment is a separate division within the agency with specific expertise in corporate tax compliance. We apologize for any confusion regarding this team being part of the tax practitioner team. The difference in interactions is therefore largely due to the different functions of the teams. Regardless, we strive to always provide the best customer service possible and are working with this and other teams within the agency to ensure a similar level of quality across all areas.

Regarding the notices for \$500 penalties on returns for nonresident shareholders with negative or no Indiana income, this requirement has been outlined in statute and publicized on our website so that tax practitioners and impacted taxpayers could be aware of the change for several months. [Income Tax Information Bulletin #72](#) was updated with this information in October 2024, and states, "Starting with the 2024 tax year, the composite return filed on paper must include nonresident owners with zero or negative income after modifications. Failure to include nonresident owners will be subject to a \$500 penalty. The failure to include nonresident owners with zero or negative income will not be subject to penalty for taxable years that begin during 2023. However, composite returns will be subject to penalty for failure to include nonresident owners with zero or negative income after modifications starting with taxable years that file a return for tax year 2024 or later." While we appreciate your alternate suggestion of addressing these issues, the penalty is intended to ensure future compliance with filing requirements, which will ultimately save time and work for our staff and taxpayers in the long run.

Comment from Jim Foltz

Thank you for the excellent service the Department continues to provide. Three suggestions for even further improvement are:

1. Please reconsider the decision made a couple of years ago to alter the individual tax return electronic filing authorization Form IT-8879 to a two-page format. The IRS continues to have a one-page format which as a practical matter is much easier and more cost-effective in printing to use when millions of returns are being filed;
2. Please when delaying the processing of an electronically filed individual return for weeks related to a reason unknown to the taxpayer or the tax preparer, program the Department's computer to send a letter to the taxpayer giving some specific reason for the processing delay. Some refunds are being delayed eight weeks or longer with no reason being communicated;
3. Please when sending notices to individual taxpayers, program the Department's computer to indicate not only what change has been made to an individual tax return but also clearly why the change has been made. Elderly persons especially are likely to simply send a check in reply to a notice, even when the change stated in the notice was incorrect.

Respectfully,

Jim Foltz

Owner of Housecalls Tax Preparation Inc
Indianapolis

DOR Response

Form IT-8879 is a declaration of electronic filing form, which summarizes several key financial data elements, including a new electronic estimated payment section that was added in tax year 2023, which increased the page count of this form. The addition of this section helps us ensure that information about electronic estimated payments gets documented by the tax software to the customer. It is therefore essential in assisting DOR with issues related to electronic payments. Form composition is driven by many factors, including capture requirements, providing succinct but helpful wording for each field, allowing enough space for field contents to be captured, and ensuring quality capture of the field data by high-speed imaging and optical character recognition equipment. While we strive to keep forms short, and appreciate your concern about cost effectiveness, we believe that providing the financial information on this form benefits the customer, the software partner, and DOR.

Each year, a small percentage of returns are suspended for review during processing due to data inconsistencies, including issues such as incorrect data, missing information, and discrepancies with other data sources (employers, financial institutions, IRS, etc.). These returns require manual analysis and correction by our teams, which typically results in longer processing compared to most electronically submitted returns. We are currently analyzing the potential of providing notification to the customer when their return is suspended for these situations. In the meantime, any taxpayer who has experienced prolonged delays without explanation from us is encouraged to contact our Taxpayer Advocate Office at 317-232-4692 or taxadvocate@dor.in.gov. This team would be happy to review these accounts to see what might be causing the delay and give taxpayers a better idea of when processing is expected to be completed.

Over the last few years, we have met with many interested parties, including practitioners and other state revenue agencies, to improve notices, resulting in several changes that have allowed us to continue to improve the content and readability of our notices and letters. We have also found a great deal of disparate views on how best to structure and explain notices, such that we believe finding wording that perfectly explains each possible change to a return may not be feasible. Notices must be applicable to a variety of taxpayers and very diverse tax scenarios. We remain dedicated to continuing to improve notices and are currently investigating additional options to provide better context to provide customers who receive these notices.

Comment from Blake McDaniel

To whom it may concern here is a comment for the annual public hearing.

I wanted to take this opportunity to share our experience regarding the current sales tax exemption process for nonprofits. While I can certainly understand the need to prevent sales tax exemption from being used fraudulently, the current requirement of issuing a unique certificate for each vendor has resulted in significant administrative burden to carry out this process. To date, our organization has 608 unique certificates and this long growing list is extremely challenging to monitor noting the complication will expand as this list continues and the fact that all certificates issued expire on the same date.

A possible solution could be to implement a certificate unique to each nonprofit organization and make it valid for any purchases as available under sales tax law. I recognize that this still places a burden on the nonprofit organization to ensure that the certificate is used correctly; however, this option would simplify the process rather than having to constantly request new certificates for our ever changing list of vendors.

If you have any questions or are interested in discussing how this process impacts our organization, feel free to contact me at bmcdani1@nd.edu

Regards,

Blake McDaniel, CPA
Senior Tax Analyst
University of Notre Dame

DOR Response

As you are already aware, preventing the fraudulent use of sales tax exemption certificates by bad actors was a significant motivation behind the 2023 change requiring nonprofits to use Form NP-1 to request exemption certificates. However, we also understand the administrative burden the new process gives our nonprofit customers and are interested in finding a solution that balances both needs. To help with this, nonprofit taxpayers can now bulk upload vendors to INTIME, instead of needing to manually enter vendors one at a time. To do so, nonprofit users may now select the "Request multiple Form NP-1" option once logged into INTIME. This should save nonprofits, especially those with large numbers of vendors, time and energy, and will hopefully make the process of renewing certificates every five years simpler as well. Beyond this, we are continuing to investigate other ways to reduce the administrative burden for nonprofits. As you may be aware, legislation was introduced during the 2025 legislative session to create a single Form NP-1 for nonprofits to provide to vendors, which is quite similar to your suggestion. Though the legislation ultimately died this session, this and other ideas to assist nonprofits are being considered by us and elected representatives.