Handbook for Electronic Return Originators and Transmitters of Indiana
S Corporation and Partnership Income Tax Returns
Tax Year 2019
# Table of Contents

Publication Format ....................................................................................................................... 2
Subscribe for e-Mail Updates ....................................................................................................... 2
Getting Started ............................................................................................................................. 3
  - *Modernized e-File (MeF)* ........................................................................................................ 3
  - *Administrative Highlights* .................................................................................................... 3
*REVISION 2019 - Prior Year Filings* .......................................................................................... 3
The Federal/State Electronic Filing Program ................................................................................ 3
  - *Who Can Participate* .............................................................................................................. 4
  - *The Application and Acceptance Process* .............................................................................. 4
  - *A Special Note for All EROs and Transmitters* ...................................................................... 4
Publications .................................................................................................................................. 5
  - *Federal Publications* ............................................................................................................ 5
  - *State Publications* ................................................................................................................ 5
Electronic Filing Coordinator ....................................................................................................... 5
  - *Indiana Electronic Filing Coordinator* .................................................................................... 5
  - *IRS Contacts* ....................................................................................................................... 6
*NEW FOR 2019 - The Filing Process* .......................................................................................... 6
  - *What Can Be Electronically Transmitted* ............................................................................... 6
  - *What Cannot Be Electronically Transmitted* ......................................................................... 8
  - *Form IT-8879C Information* .................................................................................................. 8
  - *Attachments to Form IT-8879C* ............................................................................................. 8
Forms, Schedules or Certificates .................................................................................................. 8
  - *Schedules* ............................................................................................................................. 8
  - *Credits* .................................................................................................................................. 9
  - *Indiana Schedule LIC* ............................................................................................................. 9
  - *Letter of Certification from Indiana Economic Development Corporation and the Indiana K-1* ................................................................................................. 9
  - *Indiana Schedules* ................................................................................................................ 9
The Transmission Process .......................................................................................................... 9
  - *IRS Acknowledgments* ......................................................................................................... 9
  - *Indiana State Acknowledgments* .......................................................................................... 10
Indiana Corporation and Partnership Business Rejection Error Codes .................................... 10
Indiana Schema Validation and Reject Process ................................................................. 10

Indiana Perfection Period Processing ............................................................................. 11

Electronic Returns with Unreasonably Old Time Stamps ............................................. 11

Who to Contact ............................................................................................................... 12

Paper Documents ............................................................................................................ 12

REVISION 2019 - Corrections to Form IT-8879C ............................................................... 13

Due Date ............................................................................................................................ 14

Extended Filing .................................................................................................................. 14

Taxpayer Copies ............................................................................................................... 14

Other Situations ................................................................................................................ 14

  Credit Limits .................................................................................................................... 14

  Refund Delays .................................................................................................................. 15

REVISION 2019 - Balance Due Returns ......................................................................... 16

Responsibilities of EROs and Transmitters .................................................................... 16

Checklist ............................................................................................................................ 18

Contacts ............................................................................................................................ 19

  Telephone Assistance for Indiana Tax Practitioners ...................................................... 19

  District Office Locations ................................................................................................. 19

Tables

Table 1: Perfection Period Timestamps ............................................................................ 11

Table 2: Credit Descriptions ............................................................................................ 15

Table 3: Telephone Assistance ......................................................................................... 19

Table 4: District Office Locations .................................................................................... 19
Publication Format

The format of this publication is designed in an effort to consolidate the documentation and make it easier to review. In this publication, you will see references to detailed sections, instead of having all the content in the publication itself. These are noted by bold, black text and underlined. While this is not a live link to the document itself, you simply need to use your back button on your browser to return to the web page to find the actual link. There may be some embedded links in this document as well, that will allow you to open another document directly. These will be in blue text and underlined.

It is our hope that this will let you review the publication in more of a summary format, with some of the detailed contents in separate documents. This will also allow you to print or save off only the additional section(s) that you need for quick review. (For instance, the publication will refer you to the Administrative Highlights document, but the link to the Administrative Highlights will be a separate link on the same page where you accessed this publication document).

The tag **REVISION 2019** – directs the reader to the general location of changes on the referenced page.

**NEW FOR 2019** – directs the reader to the general location of new information on the referenced page.

Pay close attention to these sections.

Subscribe for e-Mail Updates

The Department strongly recommends that all Software Developers subscribe to our website in order to automatically receive e-mail notifications whenever updates to our publications are posted. If you do not already subscribe, please click on the subscription link on our Bulletins for Software Developers webpage.
Getting Started

Modernized e-File (MeF)

Indiana accepts electronic returns through the Internal Revenue Service (IRS) Fed/State Electronic Filing Program under the MeF platform.

In this publication, you will see references to detailed sections. These are noted by bold, black text and underlined. While this is not a live link to the document itself, you simply need to use your back button on your browser to return to the web page to find the actual link. There may be some embedded links in this document as well, that will allow you to directly open another document. These will be in blue text and underlined.

Administrative Highlights

Please refer to the link on our Publication IND 4163 (SP 358) webpage.

REVISION 2019 - Prior Year Filings

Prior year 2017 and 2018 corporate tax returns may be filed via the MeF platform with the following restrictions:

- 2017 S Corporation Filings (IT-20S) and Partnership Filings (IT-65)
  - Only software products that were certified to file tax year 2017 will be accepted electronically in the 2019 filing season.
- 2018 S Corporation (IT-20S) and Partnership Filings (IT-65)
  - Only software products that were certified to file tax year 2018 will be accepted electronically in the 2019 filing season.

The Federal/State Electronic Filing Program

The department is accepting electronic tax returns as part of the Federal/State Electronic Filing program in conjunction with the IRS. The state system relies on the IRS to initially receive the state’s electronic data and store it until the department retrieves it for processing. Participants must meet all federal requirements as published by the IRS, as well as the requirements for the Indiana electronic filing program as specified in this publication. Indiana does accept unlinked returns for tax filings, which cannot include the federal filing, but prefers that filings be linked whenever possible. Unlinked returns are more likely to experience processing delays in our back-end system.

IRS resources: e-Help desk assistor are ready to respond to Enrolled Agents, Reporting Agents, Electronic Return Originators, Certified Public Accountants, Software Developers, and Transmitters with non-account related questions and issues concerning e-products. The e-Help toll-free number is 1-866-255-0654. e-Help desk assistor support IRS e-file Individual and Business, EFTPS, CCR and e-services customers.

Note: Callers who are outside of the 50 U.S. states and/or U.S. territories should use the international phone number: 1-512-416-7750.
**Who Can Participate**

There are three (3) classifications of participants in the electronic filing program: ERO, transmitters, and software developers. The ERO gathers forms from taxpayers and prepares them for electronic transmission using tax preparation software that has been approved by both the IRS and the department. They may be paid preparers who fill out the returns for the taxpayers or they may simply be drop-off points for the collection of completed returns, which will be processed electronically.

Transmitters actually transmit electronic returns directly to the IRS Service Center using approved software. A company may be both an ERO and a transmitter, or an ERO may have an arrangement with a third-party transmitter to use their computer services.

Software developers create and/or produce the tax preparation and transmission software, which formats the electronic returns and allows the data to be transmitted via computers.

**The Application and Acceptance Process**

Because this is the Federal/State Electronic Filing Program, participants must meet the requirements of both the IRS and the State of Indiana to participate. To become an Authorized e-file Provider, please visit the IRS website at [http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Submit-Application](http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Submit-Application).

Once accepted into the federal electronic filing program, no additional Indiana application is needed. However, Indiana reserves the right to deny participation to any provider for reasons including outstanding tax liabilities, a failure to register your business in the state (when necessary), or a history of fraudulent transactions. Indiana reserves the right to terminate any partnership, for any reason, at any time and to stop accepting electronic returns from a provider.

**A Special Note for All EROs and Transmitters**

The software used to transmit the data must be approved by both the IRS and the department as part of the acceptance process. Software developers are required to test their software programs for accuracy. The department will do additional testing of those programs prior to approving them.

Only software developers are required to test with the department. However, EROs and transmitters must be sure to use only tax preparation software or use a third party transmitter whose software has been approved for use by the department. The department’s Tax Professionals web page ([https://secure.IN.gov/dor/3848.htm](https://secure.IN.gov/dor/3848.htm)) provides a link to a listing of Certified Software Developers.

The department reserves the right to suspend the approval of any software if a developer fails to comply with the DOR guidelines.
Publications

The following publications provide assistance:

**Federal Publications**

IRS Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns

IRS Publication 3112, IRS e-file Application and Participation.

IRS Publication 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters*

IRS Publication 4557 Safeguarding Taxpayer Data

**Note:** This publication is primarily used by software developers developing under the MeF platform.

**State Publications**

Indiana Publication IND 4163 (SP 358), Handbook for Electronic Return Originators and Transmitters of S Corporation Income Tax Returns

Please review both the federal and state publications on electronic filing if you have any questions.

**Electronic Filing Coordinator**

Tax practitioners, EROs and transmitters who need assistance should contact:

**Indiana Electronic Filing Coordinator**

Phone: (317) 615-2550 Monday through Friday between 8:00 a.m. and 4:30 p.m. Voice mail is available after hours.

E-mail may be sent to AltFileMgr@dor.in.gov.

The department’s web site www.in.gov/dor, contains downloadable state forms and other information for tax practitioners and E-File program participants.

If questions regarding state acknowledgements cannot be resolved by the software provider, please contact the e-file coordinator for assistance.

**Attention:** Do not distribute the electronic filing coordinator’s telephone number to clients (the taxpayers). This number is being provided to EROs as a courtesy. Distributing this number to the public can cause delays in assisting the EROs it was established to help.
**IRS Contacts**

Questions concerning your Federal e-file application or regarding the Federal e-file Program may be directed to the IRS e-Help Desk at 1-866-255-0654 (toll-free).


**Note:** Callers who are outside of the 50 U.S. States and/or U.S. Territories should use the International phone number: 1-512-416-7750.

**NEW FOR 2019 - The Filing Process**

**What Can Be Electronically Transmitted**

The Indiana state S corporation tax forms that can be electronically transmitted are:

- IT-20S
- Schedule Composite
- Schedule E
- Schedule IN-EDGE
- Schedule IN-EDGE-R
- Schedule IN-OCC
- Schedule E-7
- Schedule IN-K-1
- IT-20 REC
- EZ 1 2 3
- CC-40
- IT-20S Federal Recap (not intended for paper returns)
- Federal Schedule A Recap (not intended for paper returns)
- Federal Schedule B Recap (not intended for paper returns)
- Federal Schedule C Recap (not intended for paper returns)
- Federal Schedule D Recap (not intended for paper returns)
The Indiana state partnership tax forms that can be electronically transmitted are:

- IT-65
- Schedule Composite
- Schedule Composite - COR
- Schedule E
- Schedule IN-EDGE
- Schedule IN-EDGE-R
- Schedule IN-OCC
- Schedule E-7
- Schedule IN-K-1
- IT-20 REC
- EZ 1 2 3
- IT-65 Federal Recap (not intended for paper returns)
- Federal Schedule A Recap (not intended for paper returns)
- Federal Schedule B Recap (not intended for paper returns)
- Federal Schedule C Recap (not intended for paper returns)
- Federal Schedule D Recap (not intended for paper returns)

The Indiana state C corporation tax forms that can be electronically transmitted are:

- IT-20
- Schedule E
- Schedule E-7
- Schedule F
- Schedule IT-20FSD
- Schedule IT-20NOL
- Schedule IT-20PIC
- Schedule 8-D
- Schedule IN-EDGE
- Schedule IN-EDGE-R
- Schedule IN-OCC
- Schedule IT-20 RECAP
- Schedule IN-K-1
- IT-20 REC
• EZ 1 2 3
• CC-40

No other forms can be electronically transmitted. Please see Publication IND 4164 COR for more detail.

What Cannot Be Electronically Transmitted
The following types of forms cannot be electronically transmitted.

• Amended or corrected returns for tax periods beginning before 1-1-2019
• S corporation returns for tax periods beginning before 1-1-2017.
• Partnership returns for tax periods beginning before 1-1-2017

Form IT-8879C Information
An IT-8879C, Declaration of Electronic Filing, must be completed and signed before transmission can take place. The IT-8879C gives authorization for the ERO to file on the taxpayer’s behalf and serves as authentication for the return.

It is necessary to complete an IT-20, IT-20S or IT-65 before filling out an IT-8879C because the information needed on the IT-8879C will be taken directly from that return. The IT-8879C should be printed for you by your tax preparation software.

If the paid preparer is different than the ERO and is not available to sign the IT-8879C, a copy of the return signed by the paid preparer must be kept by the ERO with the completed IT-8879C.

Attachments to Form IT-8879C
Schedules, worksheets, or other verification requested on the IT-20, IT-20S or IT-65 to explain any addbacks, deductions and/or credits the taxpayer may have taken.
Any document requiring original signatures. Only if the primary paid preparer has NOT signed the IT-8879C should a copy of the IT-20, IT-20S or IT-65 with the signature be attached.

Note: Please attach all forms to the back.
You may obtain copies of Form IT-8879C by visiting the Electronic Forms Area on the Indiana Software Developer’s website https://secure.in.gov/dor/3516.htm.

Forms, Schedules or Certificates
If you are electronically filing a return for a client who is claiming one of the following deductions or credits, you will need to provide to the taxpayer and retain a completed copy of the designated form, schedule, and/or certification letter that applies to that deduction, credit and/or tax. Do not mail these documents to the department unless requested to do so.

Schedules
• Schedule IN-PAT Qualified Patents Income Exemption Deduction (Code 622)
Credits

Indiana Schedule LIC

- Airport development Zone Loan Interest Credit (Code 802)
- Enterprise Zone Loan Interest Credit (Code 814)
- Airport Development Zone Investment Cost Credit (Code 801)

Letter of Certification from Indiana Economic Development Corporation and the Indiana K-1

- Enterprise Zone Investment Cost Credit (Code 813)
- Blended Biodiesel Credit (Code 803)
- Venture Capital Investment Credit (Code 835)
- Hoosier Business Investment Credit (Code 820)
- Hoosier Business Investment Credit-Logistics (Code 860)
- EDGE – Economic Development for Growing Economy Credit (Code 839)
- EDGE-R – Economic Development for Growing Economy Credit (Code 857)

Indiana Schedules

  Schedule CC-40 Indiana College Credit (Code 807)

Forms, schedules and/or letters should only be sent to the department upon request.

If you have any questions concerning filling out the Form IT-8879C, please direct them to the Indiana Electronic Filing Help Desk prior to transmitting the taxpayer’s information.

The Transmission Process

The data for the Indiana return must be transmitted to the IRS Center along with the federal return information. The Service Center simply receives and stores the Indiana information for the department to retrieve from them. Under no circumstances will the IRS alter the information on the state return.

IRS Acknowledgments

If the data meets the specifications and the transmission is accepted by the IRS, the transmitter will receive an acknowledgment that the transmission is complete. The IRS will acknowledge acceptance of the federal data and receipt of the state data packet. The IRS acknowledgment does not constitute acceptance (or rejection) of the Indiana data.

If the data does not meet the IRS specifications, the entire packet (both the federal and state returns) will be rejected and an error code will be generated by the IRS. If an error code is generated, the Filing Season Supplement to the IRS Publication 4163 should be referenced.
**Indiana State Acknowledgments**

Indiana will use the IRS MeF Acknowledgment Schema to acknowledge receipt of the state data record transmitted via MeF. Specific error codes will indicate why the return was not accepted. Where appropriate, the schema path of the problem element will be identified. State Acknowledgments will normally post within 2 – 4 hours after the transmitter has received the federal acknowledgments (exceptions: weekends and holidays) if the electronic filing was transmitted via the MeF platform.

The State Acknowledgments will be addressed back to the transmitter who sent the data. It is the transmitter’s responsibility to retrieve the acknowledgment and inform the ERO or taxpayer that the return has been either accepted or rejected.

In order to continue to participate in the Indiana Electronic Filing Program, all transmitters are required to connect to the IRS at least once each day in order to retrieve any state acknowledgments. The department has the right to suspend any transmitter from Indiana’s portion of the Federal/State Electronic Filing Program who fails to follow these guidelines.


**Indiana Corporation and Partnership Business Rejection Error Codes**

It is important to note that, due to the increased flexibility afforded by XML, computation errors and duplicate return issues will be reason for reject and transmitters will be notified of such error conditions. Therefore, a much more comprehensive list of Business Rejection Error Codes is available for electronic returns that were transmitted via the MeF platform.

You may access the MeF Indiana Business Rejection Error Codes from the Federation of Tax Administrators (FTA) Secure Exchange System (SES) once they become available for publication. It is anticipated that Indiana’s Business Rejection Error Codes will be available for publication no later than mid-September. If you have activated the notifications to the FTA SES Indiana folders, you will automatically receive a notification email when the Business Rejection Error Codes are published.

**Indiana Schema Validation and Reject Process**

It is also important to note that Indiana’s electronic return validation is a 2-part validation.

- Part 1 of the validation process will be Schema Validation. If the return fails for any type of schema violation, the return will be rejected immediately and no further validation will be done.

- Part 2 of the validation process will be the Business Rejection Rule Validation. If the return passes the business rule validations, it will be accepted by Indiana. If the return fails any of the business rejection rules, it will be rejected.

Transmitters who are transmitting returns that were generated by software products that do not validate against Indiana’s schemas can potentially see the same return rejected multiple times. If the return contains both schema and business rule violations, the initial acknowledgment(s) will
identify only schema errors. Once the schema violations have been corrected, subsequent acknowledgments will report the business rule errors.

**Indiana Perfection Period Processing**

Indiana has a perfection period policy for electronically filed returns. Effective with the 2012 tax year, there is a 5-day transmission perfection period to perfect a rejected return for electronic re-transmission so that the return will be processed using the time stamp of the originally filed return rather than the time stamp of the re-transmitted return. When a previously rejected electronic return is “Accepted” by Indiana within the 5-day transmission perfection period, it will be deemed to have been received on the date indicated in the time stamp of the first return submitted within that 5-day period.

For purposes of the perfection period, the 5-day period is calendar days, not business days.

This rule applies to all MeF rejected returns, but its implication is most important in regards to returns filed near or after the due date. Examples to illustrate how this rule will be applied follow. (Please note that the below table makes the assumptions that no federal or state extensions were filed and that the re-transmitted returns passed validation and were accepted by Indiana on that filing attempt):

**Table 1: Perfection Period Timestamps**

<table>
<thead>
<tr>
<th>Original Time Stamp of Return Rejected by Indiana</th>
<th>Re-transmitted Time Stamp of the Corrected Return</th>
<th>Time Stamp Accepted by Indiana DOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1, 2020</td>
<td>April 6, 2020</td>
<td>April 1, 2020</td>
</tr>
<tr>
<td>April 8, 2020</td>
<td>April 14, 2020</td>
<td>April 14, 2020</td>
</tr>
<tr>
<td>April 15, 2020</td>
<td>April 20, 2020</td>
<td>April 15, 2020</td>
</tr>
<tr>
<td>April 18, 2020</td>
<td>April 24, 2020</td>
<td>April 24, 2020</td>
</tr>
<tr>
<td>April 22, 2020</td>
<td>April 27, 2020</td>
<td>April 22, 2020</td>
</tr>
<tr>
<td>April 22, 2020</td>
<td>April 28, 2020</td>
<td>April 28, 2020</td>
</tr>
</tbody>
</table>

**Electronic Returns with Unreasonably Old Time Stamps**

Indiana will not accept electronic returns containing a time stamp that occurs more than five (5) days in the past.

Indiana concedes that there may be times when backlogs will occur due to processing problems at either the IRS or the Indiana DOR. During those times, Indiana will adjust the date threshold accordingly so as not to reject large numbers of returns that were delayed purely as a result of those processing issues.
Once any backlogs are resolved, the normal threshold limitations will resume.

**Who to Contact**

All inquiries with electronic filing software development and software testing should be directed to the Electronic Filing Coordinator:

Indiana Department of Revenue  
Attn: E-File Coordinator  
100 N. Senate Avenue, Indianapolis, IN 46204  
Voice: (317) 615-2550.  
Email address: AltFileMgr@dor.in.gov

**DO NOT DISTRIBUTE THIS TELEPHONE NUMBER TO YOUR CLIENTS.** This number is operational Monday through Friday between 8:00 a.m. and 4:30 p.m. Twenty-four hour voice mail is available.

**Paper Documents**

**THE FOLLOWING DOCUMENTS **ARE NOT MAILED TO THE INDIANA DEPARTMENT OF REVENUE BUT MUST BE MAINTAINED.**

Upon receipt of the Indiana acknowledgment, the ERO must keep and maintain the following information until December 31, three (3) years after the return was signed and transmitted. (Example: 2019 return filed April 15, 2020: IT-8879C with attachments will be kept by the ERO until December 31, 2023.)

Each of the following must be kept by the ERO:

- Original IT-8879C, Declaration of Electronic Filing w/original signatures;
- All documents requiring original, manual signatures;
- Any supporting schedules or worksheets that explain deductions or credits taken on the IT-20, IT-20S or IT-65 as they apply to the taxpayer; and
- A copy of the IT-20, IT-20S or IT-65 with the signature and business information of the primary paid preparer only if they did not sign the IT-8879C.

**Note:** Please attach forms or attachments to the back.

The **department may request copies of this information from the ERO on an as needed basis.** The department, in return, will make every effort to review the records on hand before contacting the ERO for copies. However, the ultimate responsibility of record keeping falls to the taxpayer per IC 6-8.1-5-4(b).

At the department’s discretion, random monitoring visits with EROs are possible in order to verify that they are complying with this procedure. Should an ERO decide to no longer remain in
the business, the department must be notified in order to determine what will be done with the 
signature documents and attachments.

If the ERO is a transient VITA or military site, special arrangements can be made for storage of 
the paper documents. Contact the Electronic Filing Coordinator to make arrangements. Contact 
may be made via e-mail at AltFileMgr@dor.in.gov or telephone at (317) 615-2550. (Do not give 
this telephone number to the taxpayer.)

**REVISION 2019 - Corrections to Form IT-8879C**

If the ERO makes changes to the electronic return after the taxpayer has signed Form IT-8879C, 
but before the data has been transmitted to the IRS, the ERO must have the taxpayer complete a 
new IT-8879C if:

- The Federal Adjusted Gross Income (Form IT-20S/IT-65/IT-20, Line 1) changes 
  by more than $50; and/or
- The State Refund (Form IT-20S/IT-65/IT-20) changes by more than $25.

Non-substantive changes are permissible on Form IT-8879C provided they meet the above 
conditions and are limited to: 1) arithmetic errors, 2) transposition errors, 3) misplaced entries, 
and 4) spelling errors.

The ERO making the correction must initial any changes. For periods beginning in 2019 and 
after, if errors are found after the data has been transmitted and accepted, either and electronic IT-
20S/IT-65/IT-20 can be submitted or a paper IT-20S/IT-65/IT-20 marked as an amended return, 
must be mailed in for processing.

Paper Amended IT-20S/IT-65 forms with remittances should be mailed to:

Indiana Department of Revenue  
PO Box 7205  
Indianapolis, Indiana 46207-7205

Paper Amended IT-20S/IT-65 forms without remittances should be mailed to:

Indiana Department of Revenue  
PO Box 7147  
Indianapolis, Indiana 46207-7147

Paper Amended 2019 IT-20 and prior year IT-20X forms with remittances should be mailed to:

Indiana Department of Revenue  
PO Box 7087  
Indianapolis, Indiana 46207-7205

Paper Amended 2019 IT-20 and prior year IT-20X forms without remittances should be mailed to:

Indiana Department of Revenue  
PO Box 7231  
Indianapolis, Indiana 46207-7147
Due Date

Transmission of calendar electronic returns must be acknowledged by the IRS on or before the original due date of the submitted return to be considered timely. The postmark date Indiana will recognize for all MeF filed returns is the ReturnHeaderState/Timestamp element. Indiana expects this element to contain the date and time of the tax return’s transmission to the IRS.

Extended Filing

Indiana will accept late returns electronically through the 15th day of the 10th month following the close of the 2019 taxable year, assuming the IRS MeF gateway is open. However, as with paper returns, the checkbox reflecting that a federal extension for the 2019 return was filed must be checked for the return to be considered timely. This requirement applies to all filings reporting a taxable income, even if a refund is due. Payment must be submitted to the department on or before the original due date of the tax return to avoid penalty and interest.

Taxpayer Copies

After all necessary signatures have been obtained; the taxpayers must receive a copy of each form that applies to them.

The taxpayers should receive copies of: their IT-8879C, their IT-20, IT-20S or IT-65 and all their supporting schedules. The originals will be kept by the ERO.

If the taxpayer has taxes due to the department and did not submit a payment with the submission, an official Post Filing Coupon (PFC) should be generated by the software and given to the taxpayer.

Other Situations

Credit Limits

Some Indiana credits have annual limits, set by the Indiana General Assembly, regarding how much credit may be granted to taxpayers in aggregate during a given tax year. Taxpayers will be granted the credit until the maximum annual limit is reached for that tax year. From that point on, that credit will be denied on any return filed for that tax year that attempts to claim that credit. Once a credit reaches its maximum annual limit for a specific tax year, the department will post that information on the Software Developer’s Website and will issue notices to all developers and transmitters who subscribe to our notification service. Unfortunately, there is no way for a taxpayer to know, when filing a return, if the credit will have exceeded its annual limit by the time the tax return is processed by the department. Obviously, the later in the filing season that the return is processed, the higher the likelihood that a limited credit will be denied. The denial of a credit will have the effect of reducing the taxpayer’s expected refund or increasing the amount
owed. The taxpayer will be notified by letter if any credit on his return was denied due to legislative limits.

The following is a list of the Indiana credits, which have legislative limits and the amount of that limit. It should be noted that many of these credits have never actually reached the limits set by the Indiana Legislature; however, there is always the potential that it could happen during any given tax year. It should also be noted that the Indiana General Assembly sometimes adjusts the limits from one (1) tax year to the next.

For example, the limit for Credit 849 was $14,000,000 for Tax Year 2018, but it was increased to $15,000,000 for Tax Year 2019.

**Table 2: Credit Descriptions**

<table>
<thead>
<tr>
<th>Code</th>
<th>Credit Description</th>
<th>Limit Per Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>819</td>
<td>Historic Building Rehabilitation Credit</td>
<td>$450,000</td>
</tr>
<tr>
<td>823</td>
<td>Individual Development Account Tax Credit</td>
<td>$200,000</td>
</tr>
<tr>
<td>828</td>
<td>Neighborhood Assistance Credit</td>
<td>$2,500,000</td>
</tr>
<tr>
<td>831</td>
<td>Residential Historic Rehabilitation Credit</td>
<td>$250,000</td>
</tr>
<tr>
<td>835</td>
<td>Venture Capital Tax Credit</td>
<td>$12,500,000</td>
</tr>
<tr>
<td>836</td>
<td>Voluntary Remediation Credit</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>849</td>
<td>School Scholarship Tax Credit</td>
<td>$15,000,000</td>
</tr>
</tbody>
</table>

These limits are not the annual limit. They are an “overall” limit. These credits will expire at whatever point the total credit amount allocated to them has been claimed.

**Refund Delays**

Refund checks will generally be processed, mailed and in the taxpayer’s possession within three (3) weeks of the department’s acknowledgment. However, if a delay does occur, taxpayers are advised to wait four (4) weeks from the date of transmission before contacting the department to inquire about the status of a refund check.

Taxpayers may inquire about the status of their state refund by calling the department at (317) 232-0129.

**Do not** give your clients the E-File Coordinator’s number to inquire about their refunds. That number was established to expedite assistance to EROs. Additional calls on this line can cause delays in assisting the EROs it was established to help.

Refund amounts may be offset by any outstanding liabilities due to the department. These outstanding liabilities may delay processing of a taxpayer’s refund because all claims against that refund must be resolved before a refund check can be processed. This is the same procedure the department follows with paper returns.
**REVISION 2019 - Balance Due Returns**

All electronic filers who owe tax and do not remit payment with the submission will need to submit their payment to the department via electronic payment or with a Post Filing Coupon (PFC), which indicates where the payment needs to be applied. Taxpayers must submit payment prior to the due date to avoid additional penalty and interest.

The issuance of the PFC will be the responsibility of the ERO. The ERO assumes the responsibility of issuing the PFC and explaining to the taxpayer when and how to file the PFC and/or make payment via the electronic payment system found at [http://intime.dor.in.gov](http://intime.dor.in.gov)

If not paid by the original due date of the 2019 taxable year, as with all late balance due returns, penalty and interest will be assessed. If the PFC is being submitted with the payment after the due date, penalty and interest should be included with the “Amount You Owe” in the designated box on the PFC. The department will send a Demand Notice for Tax Due billing to the address shown on the electronically filed tax return. Contact the Practitioner’s Hot Line at (317) 233-4017 to determine the amount of penalty and interest due.

**Responsibilities of EROs and Transmitters**

EROs and transmitters must abide by the terms set forth in this publication, the IRS Publication 4163, Publication IND 4164 & Supplements and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program.

Transmitters must ensure that electronic returns are filed in a timely manner. The date contained in the ReturnHeaderState/Timestamp element will be considered the post mark date for electronically transmitted Indiana returns. Transmitters must get state acknowledgments to EROs on a timely basis.

EROs must ensure that the original Submission ID is clearly and completely written or printed in the upper right-hand corner of the IT-8879C in the space provided. (If not available at time of signing, it should be available to be completed if the department requests this form.) All documentation must be attached to the back of the IT-8879C.

EROs must keep and maintain the original signed IT-8879C for a period of three (3) years from December 31 of the year in which the document was signed and electronically transmitted.

It is the transmitter’s responsibility to confirm acknowledgment of the return by the department before considering the state portion received. When making an inquiry on the status of an electronically filed return, please have the state acknowledgment date available.

If the taxpayer elects to designate a personal representative to discuss their tax return with the department, the ERO must inform the taxpayer how they may revoke the authorization with the department to discuss their tax return with the personal representative.
The department reserves the right to suspend any transmitter or ERO from the program if they do not follow the guidelines set forth in this or any other federal or state publication concerning the Electronic Filing Program.
Checklist

Did You Remember To...?

☐ 1. Double check to see if forms needed are transmittable.

☐ 2. Complete the IT-20/IT-20S/IT-65. (IRS 1120/1120S/1065 must be completed first when submitting a federal return.)

☐ 3. Enter figures from IT-20, IT-20S or IT-65 on the IT-8879C, if appropriate.

☐ 4. Enter the Indiana Submission ID on the IT-8879C. All 20 digits of the Submission ID must be present and legible. (If not available at the time of signing, it should be available to be completed if the department requests this form.)

☐ 5. Use only whole dollar amounts.

☐ 6. Make sure that the name and federal identification number are printed correctly on the IT-8879C (Do Not Mail in the IT-8879C).

☐ 7. Attach all state copies of IN K-1s and supporting schedules to the IT-8879C.

☐ 8. Have the taxpayer sign all documents requiring original signatures.

☐ 9. Obtain the signature of the primary preparer. If it was someone other than the ERO either have them sign the IT-8879C or attach a copy of the tax return they completed with their signature and business information.

☐ 10. If a Balance Due Return, explain how to file the Post Filing Coupon (PFC).

☐ 11. Electronically transmit state and federal information at the same time when submitting a federal return.

☐ 12. Give the taxpayer copies of all forms that apply to them.

☐ 13. Verify IRS acknowledgment.

☐ 14. Verify the state’s acknowledgment once you have received it from your Transmitter.

☐ 17. The ERO must keep and maintain the original IT-8879C and attachments for 3 Years.
Contacts

Telephone Assistance for Indiana Tax Practitioners

Table 3: Telephone Assistance

<table>
<thead>
<tr>
<th>Type of Information</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Income Tax Information</td>
<td>(317) 232-2240</td>
</tr>
<tr>
<td>Sales Tax Information</td>
<td>(317) 233-4015</td>
</tr>
<tr>
<td>Withholding Tax Information</td>
<td>(317) 233-4016</td>
</tr>
<tr>
<td>INtax</td>
<td>(317) 233-8729</td>
</tr>
<tr>
<td>Corporate Tax Information</td>
<td>(317) 232-0129</td>
</tr>
<tr>
<td>Collection/Liability Inquiries</td>
<td>(317) 232-2165</td>
</tr>
<tr>
<td>Motor Carrier</td>
<td>(317) 615-7200</td>
</tr>
</tbody>
</table>

District Office Locations

Table 4: District Office Locations

<table>
<thead>
<tr>
<th>Office</th>
<th>Location</th>
<th>Phone</th>
</tr>
</thead>
</table>
| Indianapolis | Indiana Government Center North  
  100 N. Senate Avenue, Room N105  
  Indianapolis, IN 46204           | (317) 232-2240 |
| Bloomington | 1531 South Curry Pike, Suite 400  
  Bloomington, IN 47403            | (812) 339-1119 |
| Clarksville | **Physical Location**  
  1200 Madison Ave, Suite E  
  Clarksville, IN 47131  
  **Mailing Address**  
  P.O. Box 3249  
  Clarksville, IN 47131-3249 | (812) 282-7729 |
| Columbus    | 3520 Two Mile House Rd.  
  Columbus, IN 47201               | (812) 376-3049 |
| Evansville  | 500 S. Green River Rd.  
  Goodwill Building, Suite 202  
  Evansville, IN 47715             | (812) 479-9261 |
<table>
<thead>
<tr>
<th>Office</th>
<th>Location</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fort Wayne</td>
<td>7230 Engle Road, Suite 314</td>
<td>(260) 436-5663</td>
</tr>
<tr>
<td></td>
<td>Fort Wayne, IN 46804</td>
<td></td>
</tr>
<tr>
<td>Kokomo</td>
<td>124 W. Superior St. Kokomo, IN 46901</td>
<td>(765) 457-0525</td>
</tr>
<tr>
<td>Lafayette</td>
<td>100 Executive Dr., Suite B Lafayette, IN 47905</td>
<td>(765) 448-6626</td>
</tr>
<tr>
<td>Merrillville</td>
<td>1411 E. 85th Avenue Merrillville, IN 46410</td>
<td>(219) 769-4267</td>
</tr>
<tr>
<td>Muncie</td>
<td>3640 N. Briarwood Lane, Suite 5 Muncie, IN 47304</td>
<td>(765) 289-6196</td>
</tr>
<tr>
<td>South Bend</td>
<td>105 E. Jefferson Blvd., Suite 350 South Bend, IN 46601</td>
<td>(574) 291-8270</td>
</tr>
<tr>
<td>Terre Haute</td>
<td>30 N. 8th St., 3rd Floor Terre Haute, IN 47807</td>
<td>(812) 235-6046</td>
</tr>
</tbody>
</table>