

Tax Policy Directive #10

May 1996

Purpose: Tax Policy Directives are intended to provide the general public with information concerning the Department's official position in regard to a specific issue. These directives may be relied upon by taxpayers until superseded by another policy directive, a change in statute or regulation, or a court decision that would render the policy directive void.

Subject: **Electronic Filing Of Documents**

References: IC 6-8.1-5-4; IC 6-8.1-6-4; IC 6-8.1-6-7

Introduction

The purpose of this directive is to define the general administrative, procedural, and technical framework for allowing alternative signature methods and record keeping methods for any document authorized for electronic filing.

Authorized Documents

A return or other document may be filed with the Department by electronic data submission, if it meets the Department's electronic filing program guidelines and is transmitted by an authorized person.

Alternative Methods

The following alternate methods are allowed for signing, subscribing, or verifying documents transmitted electronically by a person or a person's agent:

- (1) The signature document of the person shall be maintained by the person's agent who electronically filed the document for a period of three (3) years from December 31 of the year in which the document is filed.
- (2) An electronic signature approved by the department.
- (3) A voice recording approved by the department of the person or persons filing the document.

These alternate methods shall have the same validity and consequence as the actual written declaration.

Electronic Filing Originator

The department has established a procedure requiring the Electronic Filing Originator (ERO), the person responsible for originating an electronically filed tax return, to keep and maintain the authorized signature document signed by the taxpayer.

The ERO will keep and maintain the signed electronic filing authorization form, Form IT-8453, for a

period of three (3) years from December 31 of the year in which the document is filed electronically with the Department.

Upon request by the department, the ERO will provide a copy of the Form IT-8453 and all attachments.

Although the ERO is responsible for keeping and maintaining this form, the taxpayer has the ultimate responsibility to also keep the tax records on which the return is based for a minimum of three (3) years, pursuant to IC 6-8.1-5-4(b).

Additional Information

The Department will maintain a "Help Desk" telephone, accessible by the Electronic Filing Originator, with the capability to leave a message 24 hours a day.

The Department will keep records requests to a minimum by reviewing all existing records on file before contacting the Electronic Filing Originator for copies of a taxpayer's records.

The Department's electronic filing program guidelines are subject to change but all Electronic Filing Originators will receive notice of such changes before they are implemented.

Kenneth L. Miller
Commissioner