

## **IC 6-8.1-12**

### **Chapter 12. Taxpayer Education and Information Program**

#### **IC 6-8.1-12-1**

##### **Development and implementation of program**

Sec. 1. The department shall develop and implement a taxpayer education and information program.

*As added by P.L.332-1989(ss), SEC.38.*

#### **IC 6-8.1-12-2**

##### **Purpose**

Sec. 2. The purpose of the program is to educate and inform all taxpayers, including the following:

- (1) Businesses liable for taxes for the first time.
- (2) Groups of taxpayers with a pattern of noncompliance.
- (3) Employees of the department.

*As added by P.L.332-1989(ss), SEC.38.*

#### **IC 6-8.1-12-3**

##### **Mandatory program projects**

Sec. 3. The program must include the following projects:

- (1) Communications with taxpayers listed in section 2 of this chapter that explain in simplified terms the most common errors of taxpayer noncompliance that the taxpayers are likely to encounter.
- (2) Communications with taxpayers described in section 2(1) of this chapter that explain in simplified terms the duties of the taxpayer and the most common areas of noncompliance by this group of taxpayers.
- (3) Participation in small business seminars and similar programs organized by state and local agencies.
- (4) Review and revision of taxpayer educational materials produced by the department to identify the most common errors of taxpayer noncompliance that the taxpayers are likely to encounter.
- (5) Implementation of a continuing education program for employees of the department, including the following:
  - (A) The application of new legislation and rules to taxpayer activities.
  - (B) Areas of recurring taxpayer noncompliance.
  - (C) Areas of inconsistent administration by the department.

*As added by P.L.332-1989(ss), SEC.38.*

#### **IC 6-8.1-12-4**

##### **Repealed**

*(Repealed by P.L.71-1993, SEC.28.)*