

IC 6-8.1-6

Chapter 6. Filing and Due Dates

IC 6-8.1-6-1

Extension; payments; statement of reasons; additional extensions; federal extensions; interest on unpaid taxes

Sec. 1. (a) If a person responsible for filing a tax return is unable to file the return by the appropriate due date, he may petition the department, before that due date, for a filing extension. The person must include with the petition a payment of at least ninety percent (90%) of the tax that is reasonably expected to be due on the due date. When the department receives the petition and the payment, the department shall grant the person a sixty (60) day extension.

(b) If a person responsible for filing a tax return has received an extension of the due date and is still unable to file the return by the extended due date, he may petition the department for another extension. The person must include in the petition a statement of the reasons for his inability to file the return by the due date. If the department finds that the person's petition is proper and that the person has good cause for requesting the extension, the department may extend the person's due date for any period that the department deems reasonable under the circumstances. The department may allow additional, successive extensions if the person properly petitions for the extension before the end of his current extension period.

(c) If the Internal Revenue Service allows a person an extension on his federal income tax return, the corresponding due dates for the person's Indiana income tax returns are automatically extended for the same period as the federal extension, plus thirty (30) days. However, the person must pay at least ninety percent (90%) of the Indiana income tax that is reasonably expected to be due on the original due date by that due date, or he may be subject to the penalties imposed for failure to pay the tax.

(d) Any tax that remains unpaid during an extension period accrues interest at a rate established under IC 6-8.1-10-1 from the original due date, but that tax will not accrue any late payment penalties until the extension period has ended.

As added by Acts 1980, P.L.61, SEC.1. Amended by P.L.48-1994, SEC.1.

IC 6-8.1-6-2

Saturdays, Sundays, and holidays

Sec. 2. If any due date falls on a Saturday, a Sunday, a national legal holiday recognized by the federal government, or a statewide holiday, the act that must be performed by that date is timely if performed by the next succeeding day that is not a Saturday, a Sunday, or one of those holidays.

As added by Acts 1980, P.L.61, SEC.1.

IC 6-8.1-6-3

Date of filing

Sec. 3. (a) A document, including a form, a return, a payment, or a writing of any type, which must be filed with the department by a prescribed date, is considered filed:

- (1) in cases where it is mailed through the United States mail, on the date displayed on the post office cancellation mark stamped on the document's wrapper;
- (2) in cases where it is delivered to the department in any manner other than through the United States mail, on the date on which the department physically receives the document; or
- (3) in cases where a payment is made by an electronic fund transfer, on the date the taxpayer issues the payment order for the electronic fund transfer.

(b) If a document is sent through the United States mail by registered mail, certified mail, or certificate of mailing, then the date of the registration, certification, or certificate, as evidenced by any record authenticated by the United States Post Office, is considered the postmark date.

(c) If a document is mailed to the department through the United States mail and is physically received after the appropriate due date without a legible correct postmark, the person who mailed the document will be considered to have filed the document on or before the due date if the person can show by reasonable evidence to the department that the document was deposited in the United States mail on or before the due date.

(d) If a document is mailed to, but not received by, the department, the person who mailed the document will be considered to have filed the document on or before the due date if the person can show by reasonable evidence to the department that the document was deposited in the United States mail on or before the due date and if the person files with the department a duplicate document within thirty (30) days after the date the department sends notice that the document was not received.

As added by Acts 1980, P.L.61, SEC.1. Amended by P.L.92-1987, SEC.9; P.L.63-1988, SEC.15; P.L.211-2007, SEC.41.

IC 6-8.1-6-4**Certification of returns and forms**

Sec. 4. All returns and forms that a person is required to file under the provisions of law relating to any of the listed taxes must be certified true under penalties of perjury.

As added by Acts 1980, P.L.61, SEC.1.

IC 6-8.1-6-4.5**Rounding to nearest whole dollar**

Sec. 4.5. A taxpayer that is required under IC 6-3-4-1 to file a return shall round to the nearest whole dollar an amount or item reported on the return. The following apply if an amount or item is rounded:

- (1) An amount or item of at least fifty cents (\$0.50) must be

rounded up to the nearest whole dollar.

(2) An amount or item of less than fifty cents (\$0.50) must be rounded down to the nearest whole dollar.

As added by P.L.119-1998, SEC.17. Amended by P.L.182-2009(ss), SEC.252.

IC 6-8.1-6-5

Taxpayer return; itemization of income derived from sources outside Indiana

Sec. 5. The department shall request from each taxpayer the amount of the taxpayer's gross income (as defined in Section 61 of the Internal Revenue Code) derived from sources within or outside Indiana using the provisions applicable to determining the source of adjusted gross income that are set forth in IC 6-3-2-2. The taxpayer shall itemize the amount of gross income derived from each source.
As added by P.L.335-1989(ss), SEC.20. Amended by P.L.254-2003, SEC.11.

IC 6-8.1-6-6

Repealed

(Repealed by P.L.18-1994, SEC.47.)

IC 6-8.1-6-7

Electronic filing of returns or documents; rules

Sec. 7. (a) Notwithstanding any other provisions of this title, the commissioner may permit the filing of any return or document by electronic data submission.

(b) This subsection applies to a taxpayer required to report and remit state gross retail taxes or amounts withheld under IC 6-3-4-8 electronically. If the taxpayer provides written consent to the department, the department may provide the taxpayer with any documents that would otherwise require delivery by mail by using a secure electronic delivery service developed by the department under IC 6-8.1-3-11.

(c) The department may adopt rules to establish procedures to implement this section.

As added by P.L.71-1993, SEC.19. Amended by P.L.293-2013(ts), SEC.28.

IC 6-8.1-6-8

Information concerning municipal taxpayers

Sec. 8. (a) Beginning after December 31, 2010, the department in cooperation with the department of local government finance and the budget agency shall provide information annually that:

(1) identifies the total number of individual taxpayers that live within a particular incorporated city or town;

(2) identifies the total individual adjusted gross income of those taxpayers; and

(3) includes any other information that:

(A) can be abstracted from the taxpayers' individual income

tax returns; and

(B) is necessary to obtain information concerning individual income taxation under IC 6-3.5-1.1, IC 6-3.5-6, and IC 6-3.5-7;

as agreed to by the department and the legislative services agency.

(b) As used in this subsection, "authorized agency" refers to the legislative services agency or the budget agency. As used in this subsection, "director" refers to the executive director of the legislative services agency or the director of the budget agency. The department shall provide access to the information described in subsection (a) in electronic format to an authorized agency:

(1) upon receipt of a written request from the director of the authorized agency; and

(2) upon the director's agreement that any information accessed (other than aggregate data) will be kept confidential and used solely for official purposes.

As added by P.L.182-2009(ss), SEC.253.