

IC 6-5.5-7

Chapter 7. Penalties

IC 6-5.5-7-1

Failure to make payment; underpayments

Sec. 1. (a) The penalty prescribed by IC 6-8.1-10-2.1(b) shall be assessed by the department on a taxpayer who fails to make payments as required in IC 6-5.5-6. However, no penalty shall be assessed for a quarterly payment if the payment equals or exceeds:

(1) twenty percent (20%) of the final tax liability for the taxable year; or

(2) twenty-five percent (25%) of the final tax liability for the taxpayer's previous taxable year.

(b) The penalty for an underpayment of tax on a quarterly return shall only be assessed on the difference between the actual amount paid by the taxpayer on the quarterly return and the lesser of:

(1) twenty percent (20%) of the taxpayer's final tax liability for the taxable year; or

(2) twenty-five percent (25%) of the taxpayer's final tax liability for the taxpayer's previous taxable year.

As added by P.L.347-1989(ss), SEC.1. Amended by P.L.1-1991, SEC.55.

IC 6-5.5-7-2

Violation of article; violation of preparing or filing return

Sec. 2. A taxpayer who:

(1) violates IC 6-5.5; or

(2) fails to comply with the request of the department made under IC 6-5.5-6;

commits a Class C infraction.

As added by P.L.347-1989(ss), SEC.1.

IC 6-5.5-7-3

False entries in books; multiple books; failure to make return; false returns

Sec. 3. A taxpayer who:

(1) makes false entries in the taxpayer's books;

(2) keeps more than one (1) set of books;

(3) fails to make a return required to be made under this chapter;

or

(4) makes a false return or false statement in a return;

with intent to defraud the state or to evade the payment of a tax imposed under this article commits a Level 6 felony.

As added by P.L.347-1989(ss), SEC.1. Amended by P.L.158-2013, SEC.90.

IC 6-5.5-7-4

Failure to permit examination of books, records, or property; refusal to testify or produce records

Sec. 4. A person who knowingly:

- (1) fails to permit the examination of any book, paper, account, record, or other data by the department or its authorized agents;
- (2) fails to permit the inspection or appraisal of any property by the department or its authorized agents; or
- (3) refuses to offer testimony or produce a record;

required under this article commits a Level 6 felony.

As added by P.L.347-1989(ss), SEC.1. Amended by P.L.158-2013, SEC.91.

IC 6-5.5-7-5

Concurrent jurisdiction of attorney general

Sec. 5. The attorney general has concurrent jurisdiction with prosecuting attorneys in instituting and prosecuting actions under sections 2 through 4 of this chapter.

As added by P.L.347-1989(ss), SEC.1.