

RULE

**Department of Revenue
Office of the Secretary**

Signature Alternatives; Electronic Filings
(LAC 61:I.4905)

Under the authority of R.S. 47:1520 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Office of the Secretary, has amended LAC 61:I.4905 pertaining to tax return signature alternatives.

The department administers several electronic filing programs for the purpose of reducing the number of paper return filings. As the number of electronic filing programs continues to increase, it is the secretary's intention to have the alternative signature requirements apply to any tax.

Title 61

REVENUE AND TAXATION

**Part I. Taxes Collected and Administered by the
Secretary of Revenue**

Chapter 49. Tax Collection

§4905. Signature Alternatives; Electronic Filings

A. ...

B. The following alternatives are allowed in lieu of submitting a written signature/declaration for tax returns transmitted electronically via any computer, telephone, or internet by the taxpayer or the taxpayer's agent:

1. the taxpayer's signature document maintained by the electronic filer on file and secured for a period of three years from December 31 of the year in which the taxes were due;
2. the taxpayer's signature on a trading partner agreement with the department;
3. a Personal Identification Number (PIN); or
4. an electronic signature as specified in a filing agreement.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Office of the Secretary, LR 22:35 (January 1996), amended by the Department of Revenue, Office of the Secretary, LR 23:1167 (September 1997), LR 25:3443 (December 1999), LR 27:0000 (July 2001).

Cynthia Bridges
Secretary