

DECLARATION OF EMERGENCY

Department of Revenue Policy Services Division

Cynthia Bridges
Secretary

0412#053

Signature Alternative for Preparers (LAC 61:I.4906)

In accordance with the emergency provisions of R.S. 49:953(B) of the Administrative Procedure Act, which allows the Department of Revenue to use emergency procedures to establish rules relative to R.S. 47:101(A)(2), R.S. 47:1511 and R.S. 47:295, which allow the Department to make reasonable rules and regulations, the Secretary of Revenue hereby finds that imminent peril to the public welfare exists and accordingly adopts the following Emergency Rule by adopting LAC 61:I.4906, Signature Alternatives for Preparers. This Emergency Rule shall be effective upon issue, and shall remain in effect until the expiration of the maximum period allowed under the Administrative Procedure Act or the adoption of the final Rule, whichever comes first.

This Emergency Rule is necessary to maintain conformity with recent changes enacted by the Internal Revenue Service on methods of certification as to the correctness of the tax return by the preparer. Given that substantial efficiencies result from conformity between Louisiana and Federal Income Tax Provisions, as recognized by R.S. 47:290, and that the calendar year end applicable to individual tax payers is imminent, it is in the best interest of the Department and the citizens of the State of Louisiana to follow the federally permitted methods of certification to effectively and efficiently collect income tax due to the State of Louisiana.

The purpose of this Emergency Rule is to enable the preparer for the taxpayer to effectively and efficiently prepare and submit tax return forms prior to mandatory deadlines, and to enable the Department of Revenue to collect income tax from the complying taxpayer in the most efficient and reasonable method possible.

This Emergency Rule will authorize the various means by which the preparer may meet the necessary requirements for certification through signature on the tax form to comply with R.S. 47:101(A)(2).

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered

by the Secretary of Revenue

Chapter 49. Tax Collection.

§4906. Signature Alternatives for Preparers

A. Income tax return preparers may sign original returns and amended returns by means of a rubber stamp, mechanical device, or computer software program. These alternative methods of signing must include either a facsimile of the individual preparer's signature or the individual preparer's printed name. Income tax return preparers utilizing one of these alternative means are personally responsible for affixing their signatures to returns. Income tax preparers who use alternative methods of signing must provide all of the other preparer information that is required on returns. This regulation does not alter the signature requirements for any other type of document currently required to be manually signed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:101(A)(2), R.S. 47:1511 and R.S. 47:295.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 31: