

## Indiana Department of Revenue **Expungement Request**

Please review instructions on the next page before completing this form.

Taxpayer Name				
Taxpayer Identification Number (TID)		Social Security Number (SSN) Last 4 Digits		
Taxpayer Address	City		State	ZIP Code
Taxpayer Telephone Number	Taxpayer Email Address			
Business Name		Federal Employer Identification Number (FEIN)		
Business Address	City		State	ZIP Code
Business Telephone Number	Business Email Address			
Tax Warrant Number(s)				
Note. If multiple warrants exist, please list all warrants to be considered for expungement.				
Are you current (filing and remittance) on all other taxes due to date?   Yes   No				
Please provide a reason for the expungement request. (Attach additional pages and any supporting documentation as needed.)				
By signing this form, I certify that all information provided is true and complete to the best of my knowledge.				
Signature:		Date:		
Printed Name:				

Taxpayer Advocate Office P.O. Box 6155 Indianapolis, IN 46206-6155 Phone: 317-232-4692

Fax: 317-232-5425 Email: <a href="mailto:taxadvocate@dor.in.gov">taxadvocate@dor.in.gov</a>

## **Instructions for Completing Expungement Request**

Complete the Expungement Request Form in its entirety. Incomplete forms are considered invalid and will not be considered. This form should be completed and returned to the Indiana Department of Revenue by mail at: P.O. Box 6031, Indianapolis, IN 46206-6031. Do not complete and return this form until all outstanding liabilities have been paid in full or resolved by other means. The only exception is an expungement request related to a warrant filed in error by the department. The department will review and approve or deny your expungement request within 120 days of your submission.

Under IC 6-8.1-3-3 and 6-8.1-8-2, expungement of tax warrants may be granted in three ways:

- 1. An expungement shall be granted if the department determines the warrant was issued in error.
- An expungement shall be granted if the department determines that the release of judgement and expungement of the warrant are in the best interest of the state.
   A determination of whether an expungement is in the best interest of the state may take into account any of the following factors:
  - The age and amount of the tax liability;
  - The taxpayer's history of timely filing and voluntarily paying state tax liabilities;
  - Whether the taxpayer is current on all other tax filings;
  - Any other tax warrants or outstanding liabilities of the taxpayer;
  - Whether the taxpayer received proper notice of the underlying liability;
  - The taxpayer's efforts to communicate with the department;
  - The reasons for any delays in tax payments by the taxpayer;
  - Whether the taxpayer owed the tax for which the warrant was issued;
  - Whether the warrant was properly issued according to statute or the department's procedures;
  - Whether the warrant is subject to any pending litigation.
- 3. The department may grant an expungement at its discretion if:
  - The taxpayer has timely and fully filed and paid all of the taxpayer's state taxes, or has otherwise resolved any outstanding state tax issues, for the past five (5) years;
     and
  - The warrant was issued more than ten (10) years before the expungement; and
  - The warrant is not the subject of any pending litigation.

**Note.** An expungement will not be granted if the warrant was issued based on the taxpayer's fraudulent, intentional, or reckless conduct.

If you have questions about your account, contact the department at 317-232-2240. If you have questions about the form or the status of your request, please contact the department at 317-232-4692. You also can visit our website at <a href="https://www.in.gov/dor/about/contact-us/taxpayer-advocate-office">www.in.gov/dor/about/contact-us/taxpayer-advocate-office</a>.

## How to File

You may submit this form and all documentation:

By Mail: Indiana Department of Revenue Taxpayer Advocate Office P.O. Box 6155 Indianapolis, IN 46206-6155

By Fax: 317-232-5425

By Email: taxadvocate@dor.in.gov