



Indiana Electronic Filing Opt-Out Declaration

2011

Do not mail this form with the tax return

Retain for your records

| | |
|---|------------------------|
| Your Name | Social Security Number |
| Spouse's Name (if married and filing jointly) | Social Security Number |
| Paid Preparer's Firm Name (or yours if self employed) | |
| Paid Preparer's PTIN | |

Under penalties of perjury, I, and my spouse if married filing jointly, declare that I/we do not want my/our professional preparer to electronically file my/our 2011 Indiana individual income tax return.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Electronic Filing Mandate

If a professional preparer files more than 50 individual income tax returns in a calendar year, for the subsequent year the professional preparer must file returns for individuals in an electronic format, as specified by the Department.

For returns filed after Dec. 31, 2011, a penalty of \$50 may be imposed on the professional preparer for each return that is not filed electronically (see *Exception* below). The maximum penalty is \$25,000 per preparer per calendar year.

Exception: An individual may elect to opt-out of having his/her return electronically filed. Form IN-OPT must be completed, signed and retained on file by the paid preparer. A return filed under these circumstances will not be subject to a penalty for not being filed electronically.

Notification to professional preparer

- This form must be completed if your client(s) refuses to allow you to file his/her 2011 Indiana individual income tax return electronically.
- You must keep this completed form on file with your records for five years.
- Do **not** mail this form to the Indiana Department of Revenue.