

# Louisiana Administrative Code 61:I.4905

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Rule provides for signature alternatives

Effective December 20, 1999, the Department has amended Louisiana Administrative Code 61:I.4905 to allow a taxpayer's Personal Identification Number (PIN) to serve as an alternative to the signature requirement for individual income tax returns that are filed via the telephone, and to provide for taxpayers who file their tax return online using a personal computer, and for a software provider/transmitter to sign and maintain the signature document for three years from December 31 of the year in which the taxes were due, rather than file it with the Department. In addition, provisions for signature alternatives have been provided for the Beer Tax return filing program via the Internet and for business tax returns filed using a personal computer and a software provider/transmitter.

**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. As authorized by R.S. 47:1520, the following alternate methods for signing, subscribing, or verifying tax returns, statements, or other documents filed by electronic means are allowed and shall have the same validity and consequence as the actual signature and/or written declaration.

B. Electronic Filing. The following alternatives, as determined by the Secretary, are allowed in lieu of submitting a written signature/declaration for tax returns transmitted electronically 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; or,
3. an electronic signature as determined by the Secretary.

C. Telefiling

1. Individual Income Tax Returns. For tax returns filed by the taxpayer using a touch-tone telephone to transmit return information, a Personal Identification Number (PIN) will serve as the signature alternative.

2. Sales Tax Returns. For tax returns filed by the taxpayer using a touch-tone telephone to transmit return information, a Personal Identification Number (PIN) will serve as the signature alternative.

D. On-Line Filing

1. Individual Income Tax Returns. For tax returns filed by the taxpayer using a personal computer and software provider/transmitter, the signature document must be completed and maintained by the taxpayer as an alternative to the signed tax return. The signed form and state supporting documents must be maintained by the taxpayer for three years from December 31 of the year in which the taxes were due.

2. Business Tax Returns. For tax returns filed by the taxpayer using a personal computer and software or an Internet provider/transmitter, a signature alternative as determined by the Secretary will serve in lieu of a written signature.