

**RULE**

**Department of Revenue  
Policy Services Division**

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

Under the authority of R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.4906, which will allow the preparers of tax returns to sign original returns and amended returns by means of a rubber stamp, mechanical device, or computer software program.

**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 31:0000 (March 2005).

Cynthia Bridges  
Secretary

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