



**Revenue Information Bulletin No. 07-033  
October 15, 2007  
Administrative**

**Acceptance of Faxed or Emailed Signatures**

The Louisiana Uniform Electronic Transactions Act, La. R.S. 9:2601 et seq. provides for the use and acceptance of electronic signatures by governmental agencies. Section 2602 defines “**electronic signature**” to mean *an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record*. Louisiana Revised Statutes 9:2601 et seq. constitutes the adoption of the Uniform Electronic Transactions Act as approved and recommended in 1999 for enactment by the National Conference of Commissioners on Uniform State Laws.

**Examples of signed documents the Department will accept by fax or email**

Examples of signed documents faxed or attached to an email, which will be accepted by the Louisiana Department of Revenue (LDR) as having valid signatures, are:

- a. Initial Taxpayer Inquiry Regarding Refund;
- b. Claim for Refund of Taxes Paid;
- c. Request for Waiver of Penalty for Delinquency;
- d. Abatement of Interest Request;
- e. Individual Income Tax Name and Address Change Form;
- f. Business Taxes Address Change Form;
- g. Application for Extension to file Partnership and Fiduciary;
- h. Extension for Composite Partnership, NR Professional Athlete, or NR Team Composite;
- i. Request for Louisiana Tax Assessment and Lien Payoff;
- j. Offer in Compromise;
- k. Requests for Installment Agreements;
- l. Tax Information Authorization;
- m. Authorization Agreement for Electronic Funds Transfer;
- n. Central Registration Application (Form CR-1).

In addition, any documents requested by LDR needed to resolve an account will be accepted by fax or as an attachment to an email. It should be remembered, however, that email is not a secure method of submitting confidential information. Therefore, the Department will not be responsible for any unauthorized access to confidential information as the result of the transmission of that information to the department by email.

Under no circumstances will a document be accepted without an authorized signature as provided by RIB No. 07-011, Signatures Required to Execute Binding Agreements, issued April 3, 2007.

For further information concerning the acceptance of documents by fax or email, please contact the Taxpayer Services Division at (225) 219-7318.

Cynthia Bridges  
Secretary

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.