

**117-850 This regulation provides specifications for forms and other information submitted to the Department.**

**117-850.1. Income Tax Forms and Acceptable Reproductions.**

**117-850.2. Rules and Specifications for Non paper Methods of Submitting Tax Information.**

**117-850.1. Income Tax Forms and Acceptable Reproductions.**

All income tax returns required to be filed must be made on prepared blank forms furnished by the Department or on substitute forms which are provided for as follows:

1. Reproduced or computer prepared forms must conform to the standards issued by the forms management section of the Department.
2. The Department reserves the right to reject any reproduction or computer prepared form.
3. Returns made on forms that do not conform to Department standards will not be accepted and will be returned to the taxpayer and the taxpayer will be deemed to have failed to file a return.

**117-850.2. Rules and Specifications for Non paper Methods of Submitting Tax Information.**

The specifications for submitting tax information using non paper methods must conform to the standards published by the section of the Department overseeing these methods. The Department reserves the right to reject the use any non paper reporting method.

**HISTORY: Added by State Register Volume 27, Issue No. 6, Part 2, eff June 27, 2003.**