



# Indiana Department of Revenue

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Sales Tax Information Bulletin #56  
Subject: Time Limitation for the Issuance of Sales & Use Tax Assessments  
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Replaces Bulletin #56, dated September 2019

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## Summary of Changes

Aside from nonsubstantive, technical changes, this bulletin has been updated to include a new introduction.

## Introduction

The purpose of this bulletin is to discuss the time limitation for the department to issue an assessment for sales or use tax.

## Time Limitation

In the case of a return filed for sales or use tax, the department must issue an assessment within three years of the end of the calendar year which contains the taxable period for which the return is filed.

However, if a person files a fraudulent, unsigned, or substantially blank return, or does not file a return, there is no time limit within which the department must issue its proposed assessment. If the blank is completed with a zero, and it is determined that substantial use tax liabilities exist, the department will consider the issue of fraud. If the fraud appears to exist, the limitation again will not apply.

The three year limitation is inapplicable regarding those individuals found to have the responsibility to remit the sales or use taxes of a corporation or partnership as long as the

corporation or partnership receives notice of the assessments within the time limits; additional notice is not required.

If you have any questions concerning this bulletin, please contact the Tax Policy Division at [taxpolicy@dor.in.gov](mailto:taxpolicy@dor.in.gov).

A handwritten signature in black ink that reads "Robert J. Grennes, Jr." The signature is written in a cursive style with a large, stylized initial 'R' and a distinct 'J' at the end.

Robert J. Grennes, Jr.  
*Commissioner*  
Indiana Department of Revenue