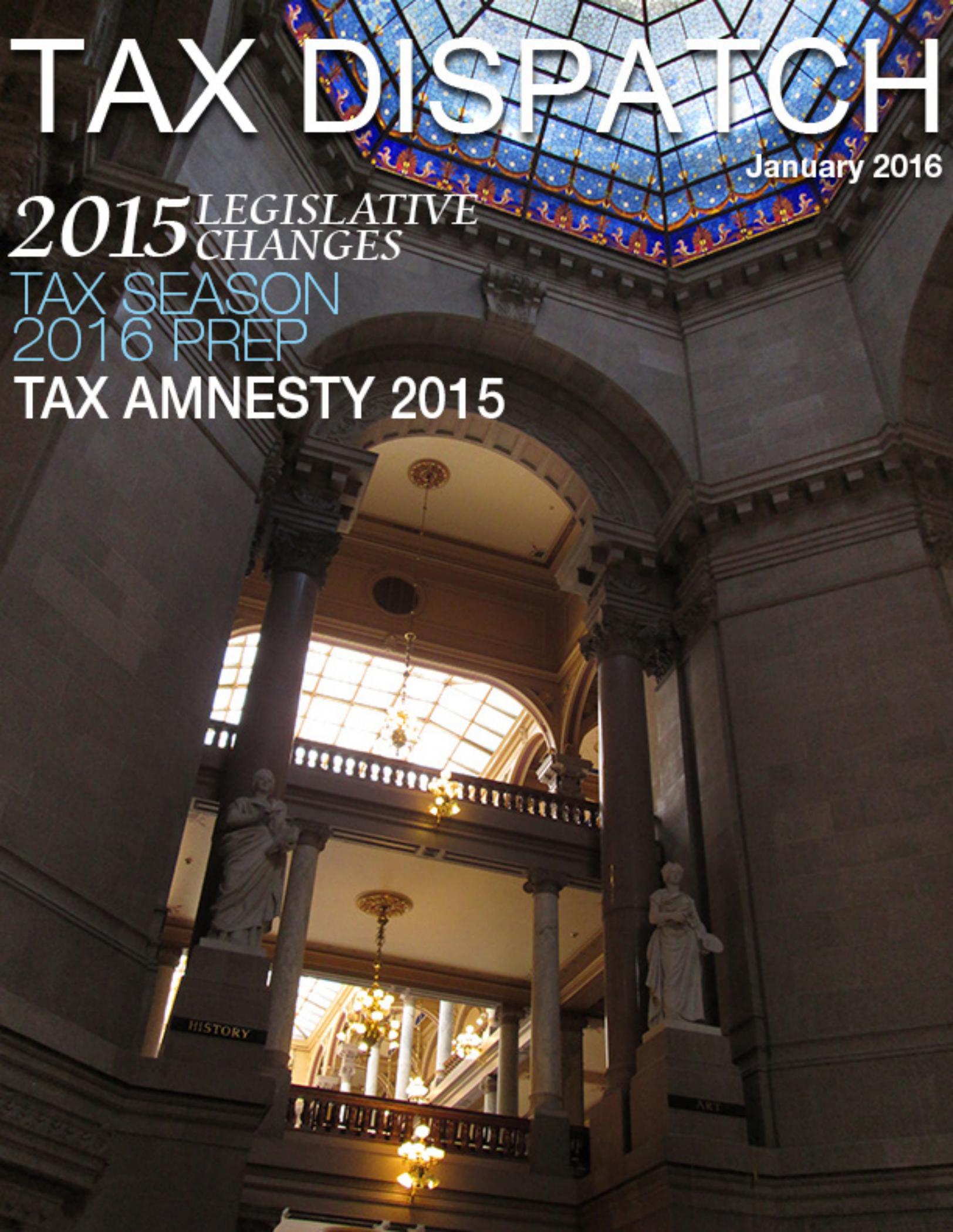


TAX DISPATCH



January 2016

2015 LEGISLATIVE
CHANGES

TAX SEASON
2016 PREP

TAX AMNESTY 2015

Tax Dispatch

January 2016



Story Ideas?

Do you have a topic or questions you'd like addressed in Tax Dispatch? We'd love your suggestions! Send suggestions and feedback to feedback@dor.in.gov with the subject line "Tax Dispatch Feedback." We look forward to hearing from you!

Editorial

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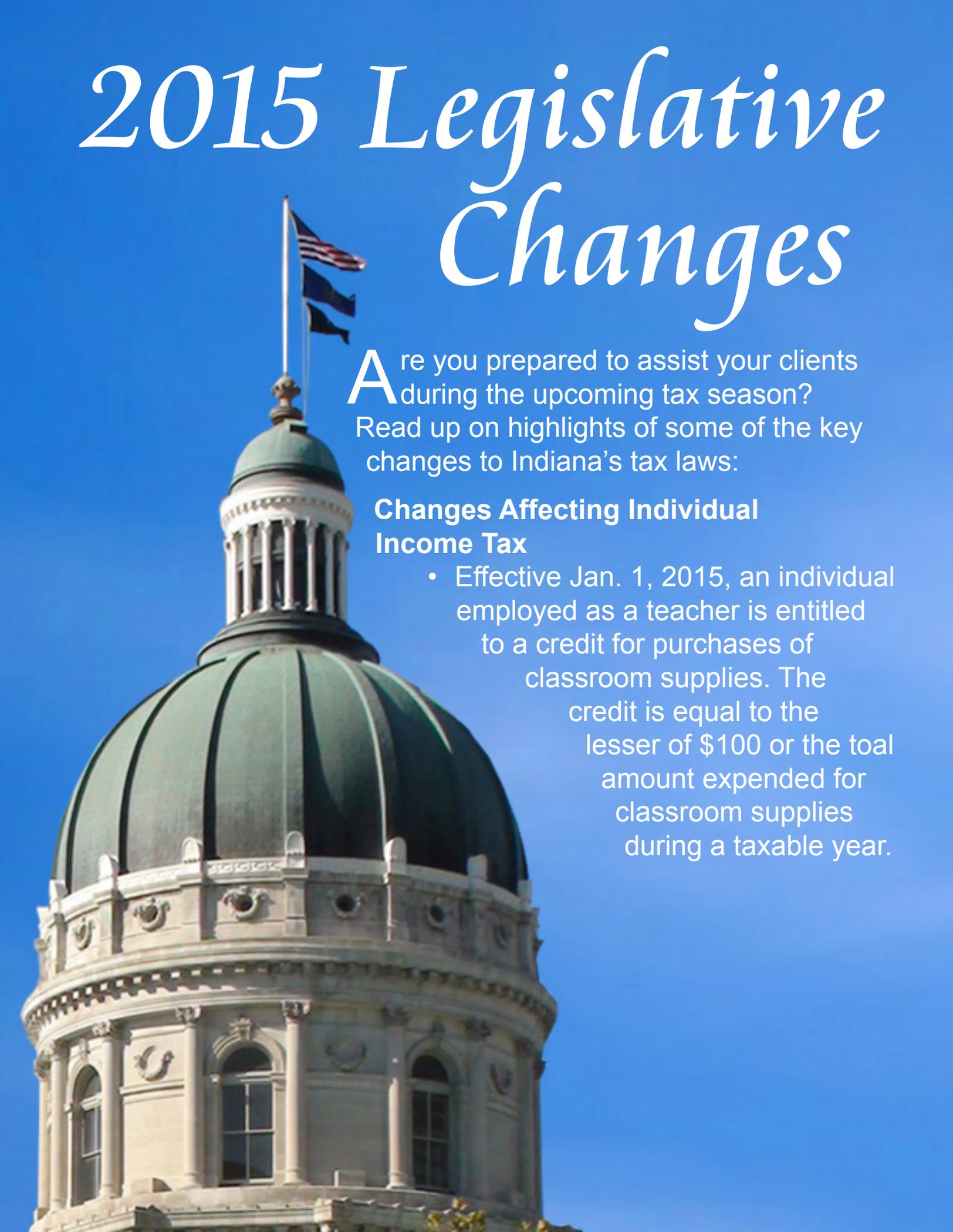
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CONTENTS

2015 Legislative Changes	4
Tax Season 2016 Prep	10
Counties Change Tax Rates	14
2015 Annual Report Released	18
Business Outreach Education Program Continues to Expand	20
Tax Amnesty 2015	24
Helpful Hints	26
Important Dates	28
Updated Bulletins, Notes, Directives	34
Stay Connected	37

The background of the page features a low-angle shot of the Indiana State Capitol building. The large, green-patina dome is the central focus, with its base showing classical architectural details like columns and arched windows. Above the dome, a tall flagpole holds the American flag and two smaller Indiana state flags. The sky is a clear, bright blue.

2015 Legislative Changes

Are you prepared to assist your clients during the upcoming tax season? Read up on highlights of some of the key changes to Indiana's tax laws:

Changes Affecting Individual Income Tax

- Effective Jan. 1, 2015, an individual employed as a teacher is entitled to a credit for purchases of classroom supplies. The credit is equal to the lesser of \$100 or the total amount expended for classroom supplies during a taxable year.

- Effective Jan. 1, 2016, several addbacks and modifications are eliminated
 - o Capital gain portion of a lump sum distribution
 - o Unemployment compensation excluded from federal gross income
 - o Adjustment to depreciation for qualified disaster assistance property
 - o Adjustment to depreciation qualified refinery property;
 - o Adjustment to amortization for qualified film or production expenses
 - o Adjustment for losses from the sale or exchange of preferred stock in the Federal National Mortgage Association or Federal Home Loan Mortgage Corporation claimed as ordinary losses
 - o Wages, reimbursements, or other payments made for services if the person was prohibited from being hired as an employee because the person was an unauthorized alien
- Effective Jan. 1, 2016, three deductions are repealed:
 - o Insulation
 - o Solar-powered roof vents and fans and
 - o The first \$1,200 of lottery winnings

Changes Affecting Corporate Income Tax

- Effective Jan. 1, 2015, a pass-through entity is not required to withhold tax or file a composite return for a nonresident member if the entity:
 - o Is a publicly traded partnership;
 - o Meets the IRC Section 7704(c) exemption; and
 - o Agrees to file an annual information return reporting the name, address, and TID number for each member.

- Effective Jan. 1, 2015, if an S corporation is given an extension of time to file its annual return, it is automatically given an extension to file its withholding return for nonresident shareholders.
- Effective Jan. 1, 2015, a trust or an estate is required to file a composite return on behalf of all nonresident beneficiaries.
- Effective Jan. 1, 2016, several addbacks and modifications are eliminated:
 - o Adjustment to depreciation for qualified disaster assistance property
 - o Adjustment to depreciation for qualified refinery property
 - o Adjustment to amortization for qualified film or production expenses
 - o Adjustment for losses from the sale or exchange of preferred stock in the Federal National Mortgage Association or Federal Home Loan Mortgage Corporation claimed as ordinary losses
 - o Wages, reimbursements, or other payments made for services if the person was prohibited from being hired as an employee because the person was an unauthorized alien.

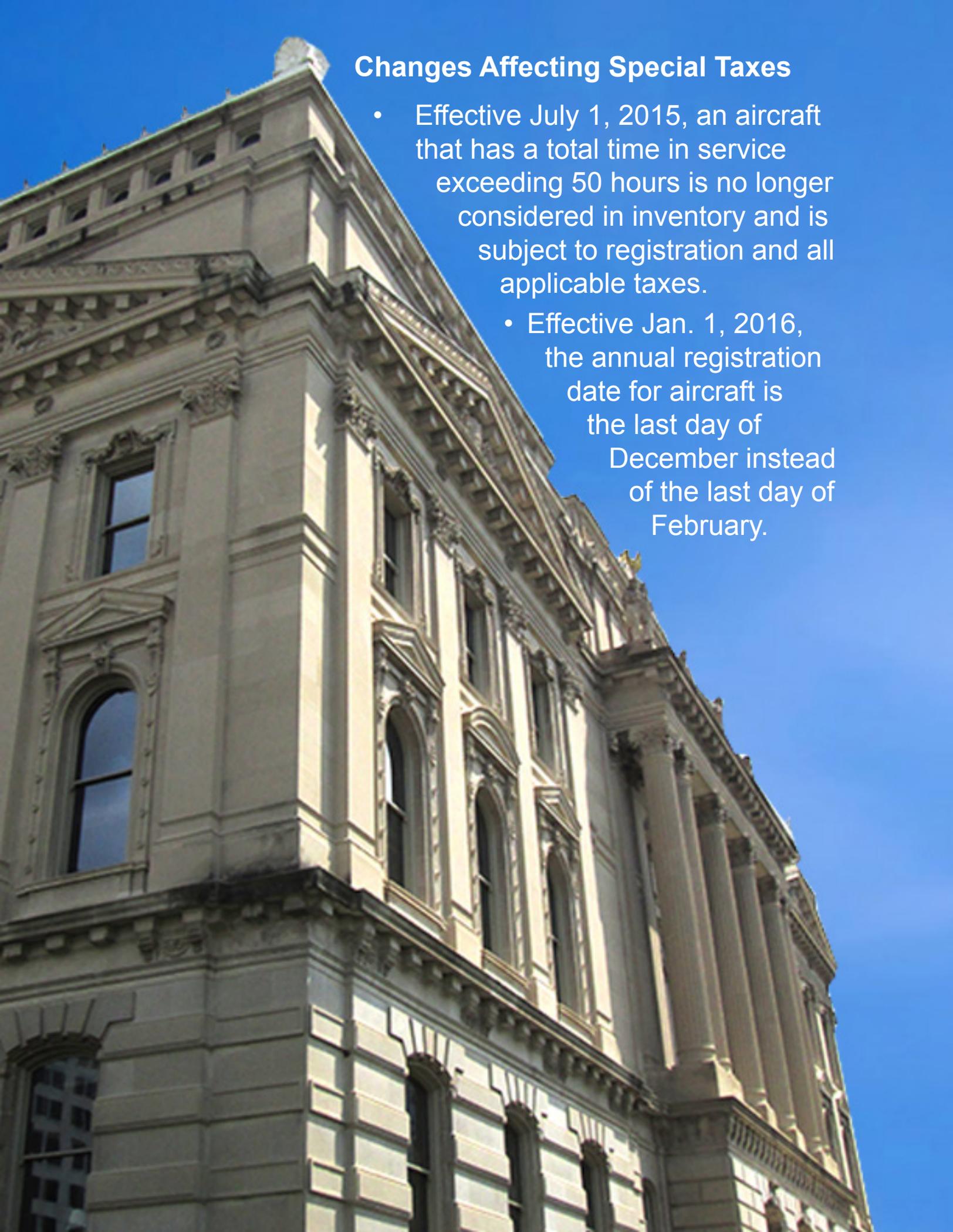


- Effective Jan. 1, 2016, a for-profit hospital that is subject to the AGI tax and meets certain requirements is eligible for a credit for 10 percent of the property taxes paid in Indiana for the taxable year the property was used as a hospital.

Changes Affecting Sales Taxes

- Effective July 1, 2015, the recycling exemption is amended to exclude any collection of recycling materials from the definition of “recycling,” not limited to collection by licensed motor vehicles. “Occupationally engaged in recycling” is defined to engage in recycling with the intention of doing so at a profit. “Recycling cart” is defined to be a manually propelled container with a capacity of not more than 100 gallons. The double direct test for property acquired to be used in recycling is eliminated.
- Effective Jan. 1, 2016, the sales tax exemption for agricultural machinery, tools, and equipment is expanded to include material-handling equipment purchased for transporting materials into such activities from an onsite location.
- Effective Jan. 1, 2016, the “throwback rule” is eliminated for apportioning income to Indiana if the taxpayer is not taxable in the state of the purchaser.





Changes Affecting Special Taxes

- Effective July 1, 2015, an aircraft that has a total time in service exceeding 50 hours is no longer considered in inventory and is subject to registration and all applicable taxes.
- Effective Jan. 1, 2016, the annual registration date for aircraft is the last day of December instead of the last day of February.

- In addition to these changes, the legislature changed the structure of the local option income tax. This new structure will take effect Jan. 1, 2017. The department is working with the Department of Local Government Finance to determine the impact of the changes.

A complete list of all the legislation affecting 2015 tax filings can be found on the Indiana Department of Revenue's Legislative Summaries webpage at www.in.gov/dor/3656.htm. Click the link for the 2015 summary.

Bonus Resource!

Our recently published Tax Chapter helps tax professionals prepare for the 2016 tax season. It includes information about how to handle new legislation and new processes. Find the Tax Chapter and a PDF of the Tax Chapter presentation at www.in.gov/dor/3338.htm underneath the "Professional Development" subhead.



2 0 1 5
INDIANA DEPARTMENT OF REVENUE
TAX CHAPTER

TAX SEASON 2016 PREP

It's that time of year again. That's right, tax season 2016 is right around the corner and the Indiana Department of Revenue has several exciting new features and announcements for businesses.

INtax Upgrade

Don't forget! INtax has been upgraded to make tax filing and remittance faster and simpler.

INtax is Indiana's online business tax remittance and payment application. It's a powerful tool with more than 301,000 businesses' taxes being filed and remitted through INtax.

The upgrade occurred in August 2015 and includes a new look and several enhanced features, including: improved instructions and alerts, consolidated screens, greater control to edit, and faster system processing thanks to updated technology.

Learn more about the upgrade and file your business taxes through INtax by visiting: www.in.gov/dor/4336.htm.



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AUTOMOBILE



IT-65 E-Filing

As the department continues to modernize, more forms are being made available through electronic filing. Joining IT-20S, businesses will be able to file IT-65 online.

Should your client be filing the IT-65? Depending on how the business is organized, certain income tax forms are required. Businesses and companies organized as general partnerships, limited liability partnerships, limited partnerships or a limited liability companies are required to fill out an IT-65 form.

For 2015 taxes filed in 2016 and beyond, the IT-65 form will be available to file online. Electronic filing provides taxpayers and tax preparers with a more secure, simpler, and more accurate filing process.

If you are interested in the electronic filing option of the IT-65, stay tuned for more updates on the IT-65 electronic filing!

ID Protection

Every year, the department works to keep taxpayers' informed and safeguarded against fraud. In 2015, the department stopped more than \$15.5 million in attempted tax refund fraud. The program has helped more than 12,000 taxpayers discover their identities were stolen and used to file fraudulent tax returns.

Identity theft occurs when someone obtains personal information – such as a person's Social Security number, credit card or bank account numbers, or passwords, among others – to defraud people or commit crimes.

The department will continue to do everything possible to protect taxpayer identities. For tax season 2016, the program will use similar security measures that were implemented last year, including the Identity Confirmation Quiz, which is a two-minute quiz that asks taxpayers to confirm their identities.

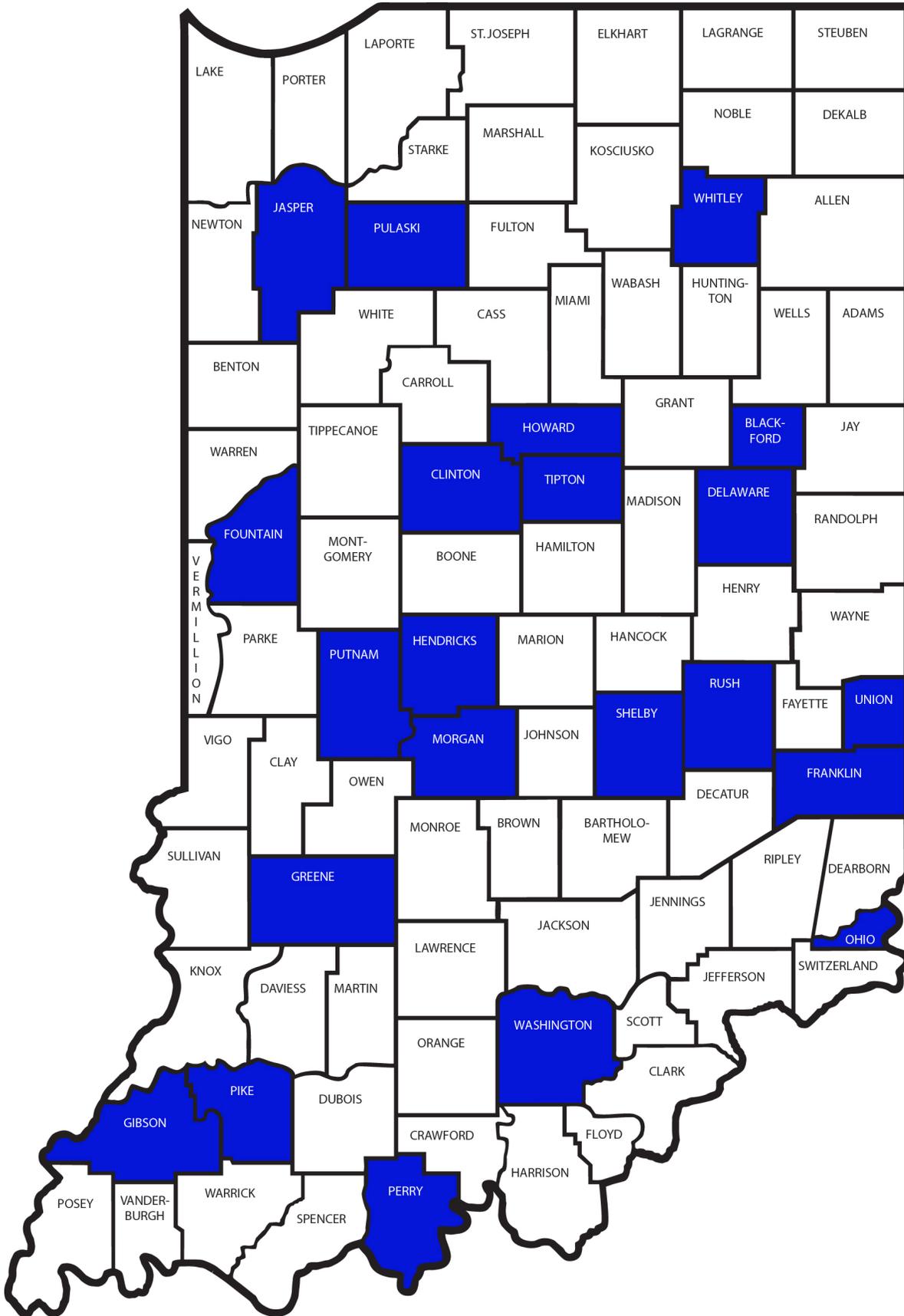
Even though the department is dedicated to protecting identities, Indiana taxpayers should be careful when managing their personal information. Encourage your clients to protect themselves and their families against fraud and avoid becoming a victim of identity theft. Direct them to learn more by visiting www.in.gov/dor/4794.htm.

COUNTIES CHANGE TAX RATES

Earlier this year Blackford, Greene, Hendricks, Howard, Putnam, and Tipton Counties changed their county income tax rates. These changes took effect on Oct. 1, 2015.

The Oct. 1, 2015 changes for counties are as follows:

- Blackford – The resident rate increased from .0136 to .015. The nonresident rate decreased from .0061 to .005.
- Greene – The resident rate increased from .01 to .0125. The nonresident rate increased from .0025 to .005.
- Hendricks – The resident rate increased from .014 to .015. The nonresident rate remained unchanged.



*The highlighted counties have changed their county income tax rates.

- Howard – The resident rate increased from .016 to .0165. The nonresident rate increased from .0055 to .005625.
- Putnam – The resident rate increased from .015 to .0175. The nonresident rate remained unchanged.
- Tipton – The resident rate increased from .0158 to .0198. The nonresident rate remained unchanged.

Eighteen counties changed their income tax rates effective Jan. 1, 2016. The changes are as follows:

- Clinton County – The nonresident rate decreased from .0075 to .005. The resident rate remains unchanged.
- Delaware County – The resident rate increased from .0105 to .015. The nonresident rate changed from .006 to .008625.
- Fountain County – The resident rate increased from .011 to .0155. The nonresident rate changed from .0035 to .005.
- Franklin County – The resident rate increased from .0125 to .015. The nonresident rate remains unchanged.
- Gibson County – The resident rate increased from .005 to .007. The nonresident rate increased from .005 to .0055.
- Henry County – The resident rate increased from .0125 to .015. The nonresident rate increased from .005 to .005625.
- Jasper County – The resident rate decreased from .02964 to .02864. The nonresident rate of remains unchanged.
- Morgan County – The resident is unchanged. The nonresident rate has decreased from .0052 to .00502.
- Ohio County – The resident rate increased from .01 to .0125. The nonresident rate remains unchanged.
- Perry County – The resident rate increased from .0156 to .0181. The nonresident rate increased from .01185 to .012475.

- Pike County – The resident rate increased from .004 to .0075. The nonresident rate increased from .004 to .0075.
- Pulaski County – The resident rate increased from .0313 to .0338. The nonresident rate remains unchanged.
- Rush County – The resident rate increased from .015 to .021. The nonresident rate decreased from .0075 to .0067.
- Shelby County – The resident rate increased from .0125 to .015. The nonresident rate remains unchanged.
- Tipton County – The resident rate is unchanged. The nonresident rate has decreased from .0058 to .005.
- Union County – The resident rate increased from .015 to .0175. The nonresident rate of remains unchanged.
- Washington County – The resident rate of remains unchanged. The nonresident rate decreased from .0075 to .005.
- Whitley County – The resident rate increased from .012329 to .014829. The nonresident rate of remains unchanged.

Local income tax rates are established or adjusted by county officials and reported to the Indiana Department of Revenue, where they are cross-referenced to ensure they are supported by Indiana law.

The list of rates for all Indiana counties is available on the department's website at www.in.gov/dor/reference/files/dn01.pdf. These rates affect businesses with employees who live or work in any of these counties and have income tax withholdings.



ANNUAL REPORT RELEASE

The 2015 Annual Report was released in October and includes much more than just numbers – it includes descriptions of our department initiatives, how we interact with taxpayers and our future goals.

The department remains focused on providing exceptional customer service, effectively administering and collecting tax revenues, and delivering reliable and useful financial information to better serve the state of Indiana and its taxpayers.

This year's annual report focuses on the ways in which an average taxpayer interacts with the divisions of the department and allows you to follow the story of "Joe and Jane Taxpayer." The annual report also provides a look back at department progress for fiscal year 2015, while previewing department projects to come in fiscal year 2016.

REPORT RESUMÉ

The department provides an annual report every October to the governor per Indiana law. Commissioner Andrew Kossack provided Governor Mike Pence the Indiana Department of Revenue's Fiscal Year 2015 Annual Report on Oct. 1, 2015. To read the 2015 or other years' reports, visit www.in.gov/dor/3600.htm.

DEPARTMENT HIGHLIGHTS

The mission of the Indiana Department of Revenue, the Department, is to administer the tax laws and collect the revenues in a fair, consistent, and efficient manner for Indiana taxpayers and to provide accurate, timely, and reliable funding and information to state and local governments.

The Department's intent is to, using best practices, continuously innovate to increase accuracy, efficiency, and productivity in all areas of Departmental operations and to administer existing research, delivery, value, and timing, a trusted source of information.

During fiscal year 2015 (FY 2015), the Department served more than 6.2 million individual taxpayers and more than 225,000 business taxpayers, collecting more than 1.9 billion dollars of revenue for the State of Indiana. These taxes included individual and corporate income taxes, sales taxes, state and county general withholding taxes, and more than 40 additional special taxes. The Department's stakeholders include individual and business taxpayers, legislators, counties and municipalities, other state agencies, more than 1,000 law practitioners, and more than 25 interest groups (chambers, associations, etc.).

KEY PERFORMANCE INDICATORS (KPIs)

PERCENT OF CUSTOMER CALLS HANDLED SUCCESSFULLY
The department handled 82,000 calls, a 9.3% increase over the prior year. This resulted in a **CALL SUCCESS RATE OF 85.9%**, above the KPI target of 81%. This continued success is a result of implementation of a disciplined "80-80" concept, enhanced fee staffing, and recognized managerial leadership.

REVENUE PER \$1 OF COST
The department collected 318.1 billion of revenue and expended 1.25 million in operating and capital dollars, or **\$241 COLLECTED PER \$1 SPENT**. This is a slight increase over the prior year and well above the minimum KPI standard of 220.

REVENUE COLLECTED FROM NONCOMPLIANT TAXPAYERS
The department collected **\$279 MILLION IN DELINQUENT TAX PAYMENTS**, an increase of 227 million over last year. This increase reflects recognized leadership, enhanced accounts receivable reporting, improved collections procedures, and coordination of third party collection efforts.



2015 GOV. ANNUAL REPORT 17

OPERATIONS LOOK BACK

Indiana Profile: Indiana continued to offer tax and online filing services to those who qualify through the Indiana Profile (iProfile) program. In FY 2015, iProfile brought free professional tax services from six major online tax preparers to many Indiana taxpayers from centralized Department and 400 offices. Qualified Indiana taxpayers were able to file both federal and state taxes using sophisticated online filing services. More than 67,000 taxpayers have taken advantage of the free online program. Based on a survey of taxpayers using this service, 89% of those who used the program were satisfied and 88% would recommend the program to others.

Notes: Using iProfile, businesses can manage Indiana sales and withholding taxes, payroll taxes, withheld party taxes, first-time, first-time, and other taxes. The free online application also provides businesses with 24/7 access to business tax records, allows a business to file and pay online, and even facilitates the cost and work of making returns on its behalf. In addition to iProfile taxpayers using this program, tax practitioners also are able to further serve their Indiana business clients. Throughout FY 2015, business analysis and information technology staff worked to redesign systems to meet and improve systems capabilities. A project that was completed continued during FY 2015 which has decreased business payments up to \$7 million per filer.



As a result of the campaign, 96 percent of our new tax filers filed and paid electronically. More than 500,000 taxpayers have been registered in three weeks to date.

During FY 2015, the department added field and leverage tax and county collection to the New Options at the request of many taxpayers. iProfile has resulted in expanding both the system and connected time, with a new filing and payments to occur from 80% of filers through iProfile.

The New system includes a secure email message center. 98% of customers are encouraged to communicate with the department using this message center. During FY 2015, nearly 17,000 New Options were answered by business tax staff through this secure system.

Corporate Tax Seen Electronically: In FY 2015 the department is pleased to announce that it has received a long-term goal of providing an electronic path for companies and corporations to file annual corporate tax returns electronically. Beginning in February of 2015, the 2015 Tax-Check-1 Corporation was available both at local tax-preparer networks and electronically. This system, which more than 30 percent of the more than 15,000 FY 2015 returns also filed electronically, has been in use for 10 months. This system is more efficient for the taxpayer and the Department, and significantly speeds return processing.

2015 GOV. ANNUAL REPORT 18

LEGAL AND POLICY

All of these improvements are consistent with the principles of sound tax policy, including simplicity, stability, and fairness. Moreover, as a whole, the tax simplification package is projected to be revenue neutral.

'Cut Red Tape' Initiative: To support Governor Pence's 'Cut Red Tape' initiative, the Department continues to modernize its regulations. In August 2014, the Administrative Rules Review project began.

When law enforcement in 2012 when the Department's regulations that were outdated, repetitive, or superfluous were repealed. Prior to Phase 1 of the initiative, the Department reviewed 38 articles in the Indiana Administrative Code (IAC) related to vehicle taxes. Combined within Phase 1a articles were administrative rules, and 178 sections, accounting for a total of 875 pages.

Though there is a tradition against promulgating any new regulations, the Department has worked diligently to define, simplify, and clarify its existing regulations. During FY 2015, the Department completed its review of 43 articles, which resulted in the deletion of 13 articles in their entirety. Within these 43 articles, 147 sections were deleted and an additional 29 sections were simplified. This is a reduction of more than 28 percent.

2015 GOV. ANNUAL REPORT 19



BUSINESS OUTREACH EDUCATION PROGRAM CONTINUES TO EXPAND

According to the Small Business Administration, almost 50 percent of businesses fail in the first five years. One contributing factor to business failure is the misunderstanding of tax laws and requirements. To combat this issue, the Indiana Department of Revenue launched the [Business Outreach Education Program](#) in 2014. The program expanded in 2015 and will continue to grow in 2016.



The department partnered with tax professionals, the Indiana CPA Society, Indiana legislators, and other community organizations to conduct 149 presentations in 2015, a 77 percent increase when compared to 2014.

The following tax presentations were available in 2015:

- Automobile Dealer Tax Seminar
- Business Tax: Common Errors
- Convenience Store Tax Requirements
- Hotel Transaction Tax Requirements
- Utility Sales Tax Exemption Guidelines
- Start Strong: Indiana Business Taxes for New and Small Businesses
- Tax Amnesty 2015 Seminars (August through November 2015)

While most of the presentations are available only as in-person workshops, many will transition to a webinar format in 2016. By making presentations available both in-person and online, your clients will be able to access business tax resources in their preferred format.

Publications, handbooks, and videos also are available online at www.in.gov/dor. Department resources are updated regularly and include a wealth of pertinent tax information.

Can't find what you're looking for? Email kmclear@dor.in.gov for more information about the department's Business Outreach Education program.

Indiana's second tax amnesty program, Tax Amnesty 2015, closed Monday, November 16, 2015. The program allowed individual and business taxpayers to pay past-due taxes free of penalty, interest, and collection fees.

As of December 31, the Indiana Department of Revenue has collected more than \$168 million in past-due taxes through Tax Amnesty 2015. Additionally, more than 12,000 payments plans were established through the program. More than 66,000 taxpayers have paid their accounts in full, and 14,000 taxpayers established payment plans with the department.



Tax Amnesty 2015 was authorized by the House Enrolled Act 1001, which was signed into law by Governor Pence in May 2015. Of the outstanding taxes collected, the first \$84 million will fund the Indiana Regional Cities Initiative. Up to the next \$6 million will be allocated to the Indiana Department of Revenue to support the operation of the Hoosier State Passenger Rail. Additional taxes collected will be deposited in to the state general fund.

Although the Tax Amnesty 2015 program has closed, our tax analysts are always here to answer questions or address concerns. Visit www.in.gov/dor/3325.htm for department contact information.



AS OF **12/31/15**



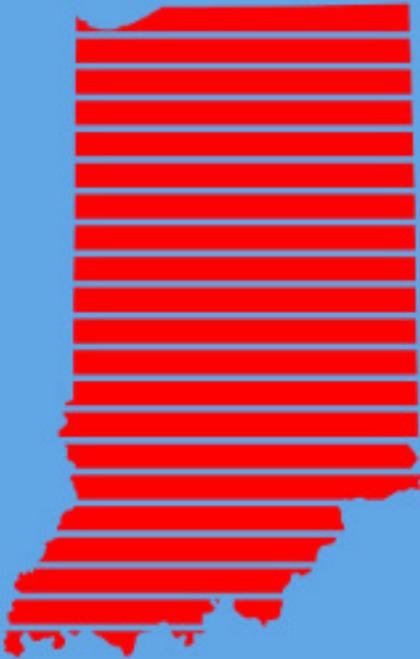
\$168.7 million

COLLECTED



12,000+

PAYMENT PLANS



EACH SEGMENT EQUALS
\$4 MILLION FOR THE
**INDIANA REGIONAL
CITIES INITIATIVE**

\$84 MILLION 

Is your client on a Tax Amnesty 2015 payment plan? Payments can be made online using [Amnesty Pay](#). Remember, all payment plans must be satisfied by June 15, 2016. Click [here](#) to view a video tutorial with step-by-step instructions for making a Tax Amnesty 2015 payment.

Helpful Hints

Tax Season Opens: Both the department and the IRS will open the 2015 tax filing season and begin processing individual income tax returns on Jan. 19, 2015.

Subscribe: Stay up-to-date with the latest Indiana tax news by signing up to receive updates specialized just for tax practitioners, accountants and CPAs. Visit www.in.gov/dor/3338.htm and click on the red “subscribe for email updates” icon.

Business Outreach Programs: Do you serve clients that own their own business? Business owners can benefit from the department's business outreach program and learn everything they need to know about tax information. Refer them to our resources and our presentation schedule at www.in.gov/dor/5176.htm.

INtax update: The INtax upgrade includes a new look and several enhanced features. The upgrade also comes with three guides to assist businesses on filing their taxes. Check out the new resources and share the information with your clients: [INtax QuickStart Guide](#), [INtax Taxpayer Guide](#), and [INtax Tax Professionals Guide](#).

IMPORTANT DATES

Below is a list of upcoming key dates. Find a complete list of due dates [here](#).

Note: If the due date shown falls on a weekend, federal, or state holiday, the payment is due on the next business day.

JANUARY

DATE	TAX TYPE	FORM	DESCRIPTION
10	Sales	GT-103	Gasoline Use Tax (Second Filing)
	Alcohol	ALC-PS	Monthly Report for Primary Source Suppliers
15	Individual	IT-40ES ES-40	Individual Estimated Tax Payments
	Individual	IT-40ES ES-40	Farmers and Fishermen estimated tax payment due
	Motor Carrier		International Registration Plan (IRP) Renewal Due Date if mailing for March Staggered month
	Motor Carrier		Deadline for December Renewals for Penalty

JANUARY

DATE	TAX TYPE	FORM	DESCRIPTION
15	Cigarette	CIG-M	Monthly return for Cigarette Distributors (w/supporting schedules)
	Cigarette	CIG-PT	Monthly Return for Cigarette Papers and Tubes
	Cigarette	CT-19	Monthly Report of Cigarettes Stamped
	Other Tobacco Products	OTP-M	Other Tobacco Products Monthly Return (w/supporting schedules)
	Aviation	AVF-150	Aviation Fuel Excise Tax Return
	Gaming	TTG-103	Type II Gambling Game Excise Tax
	Fuel	SF-900	Special Fuel Consolidated Monthly Tax Return (First installment payment due)
20	Sales	ST-103 ST-103MP CIT-103 FAB-103 MVR-103 MVR-103CS TF-103	Monthly Trust Tax Returns for December (Earlier Filers*) *Early Filers are defined as those having greater than \$1,000 average monthly tax liability for the prior calendar year.

JANUARY

DATE	TAX TYPE	FORM	DESCRIPTION
20	Withholding	WH-1	Monthly Trust Tax Returns for December (Earlier Filers*) *Early Filers are defined as those having greater than \$1,000 average monthly tax liability for the prior calendar year.
	Motor Carrier	M-213	Special Weight Quarterly Trip Fees (4th Quarter)
	Fuel	MF-360	Gasoline Distributor's Consolidated Monthly Tax Return
	Fuel	FT-501	Terminals Operator's Monthly Return
	Fuel	SF-900	Special Fuel Consolidated Monthly Tax Return (Second payment)
	Fireworks	FPS-103	Fireworks Public Safety Fee
	Alcohol	ALC-W	Monthly Excise Tax Return for Wholesalers
	Alcohol	ALC-FW	Monthly Excise Tax Return for Indiana Based Farm Wineries
	Alcohol	ALC-M	Monthly Excise Tax Return for Indiana-based Breweries, Distillers, Rectifiers and vintners

JANUARY

DATE	TAX TYPE	FORM	DESCRIPTION
20	Alcohol	ALC-DWS	Monthly Excise Tax Return for Out of State Direct Wine Sellers
	Gaming	GCE-103	Charity Gaming Card Excise Tax Return
25	Sales	GT-103	Gasoline Use Tax (First Filing)
	Fuel	SF-401	Special Fuel Transporter Return
28	Motor Carrier		Indiana Base Commercial Truck and Tractor Registrations Expire
30	Sales	ST-103 ST-103MP CIT-103 FAB-103 MVR-103 MVR-103CS TF-103	Monthly Trust Tax Returns for December (Monthly Filers**) **Monthly Filers are defined as those having less than \$1,000 average monthly tax liability for the prior calendar year
	Withholding	WH-1	Monthly Trust Tax Returns for December (Monthly Filers**) **Monthly Filers are defined as those having less than \$1,000 average monthly tax liability for the prior calendar year
	Fuel	MF-600	Petroleum Severance Tax Return

JANUARY

DATE	TAX TYPE	FORM	DESCRIPTION
31	Individual		File income tax return and pay balance due in lieu of making fourth estimated tax installment payment
	Sales	ST-103 ST-103MP TF-103 CIT-103 FAB-103 WH-1 MVR-103, MVR-103CS	Quarterly Trust Tax Returns for Oct/Nov/Dec
	Sales	GT-103DR	Recap of Gasoline Use Tax Filed by Distributors
	Sales	ST-103 ST-103MP TF-103 CIT-103	Annual Trust Tax Returns (January – December)
	Withholding	WH-1	Annual Trust Tax Returns (January – December)

JANUARY

DATE	TAX TYPE	FORM	DESCRIPTION
31	Withholding	WH-1	Quarterly Trust Tax Return for October/November/December
	Motor Carrier	MCFT-101	Intrastate Motor Carrier Fuel Tax (4th Quarterly Return)
	Motor Carrier	IFTA-101	International Fuel Tax Agreement (4th Quarterly Return)
	Motor Carrier	MCS 1789	Proportional Use Claim (4th Quarter)

Updated Bulletins, Notes, Directives

Below is a list of bulletins, notices, and directives that have been updated since the [June 2015](#) issue of *Tax Dispatch*.

Department Notices

- 1 – [How to Compute Withholding for State and County Income Tax](#)
- 2 – [Gasoline Use Tax Rate](#)
- 3 – [Interest Rates for Calendar Year 2016](#)
- 4 – [Form Specifications for Software Developers](#)
- 40 – [County Innkeeper's Taxes](#)

Income Tax Information Bulletins

- 1 – [Fiduciary Income Tax Return](#)
- 6 – [Civil Service Annuity Adjustment and Military Retirement or Survivor's Benefit Adjustment](#)
- 12 – [Corporate Income Taxes](#)
- 14 – [Income Tax Credit for Donations to Colleges](#)
- 26 – [General Information Concerning Filing Requirements and Specific Tax Benefits Available to the Elderly](#)
- 59 – [Summary of Tax Credits Available to Taxpayers Who File Income Tax Returns](#)
- 95 – [Hoosier Business Investment Tax Credit](#)
- 109 – [Income Tax Credit for Natural Gas – powered Vehicles](#)

112 – Income Tax Credit
for Property Tax Paid
by a For Profit Hospital

Sales Tax Information Bullentins

- 9 – Agricultural Production Exemptions
- 12 – Public Transportation
- 20 – Auctions/Casual Sales Exemption Rules
- 87 – Required Product Labels

Commissioner’s Directives

- 13 – Claim for Refund Procedures
- 14 – Financial Institutions Tax
- 30 – Local Food and Beverage Taxes
- 33 – Changes in the Collection Process and Protest of Tax Liabilities
- 54 - Indiana Tax Exemption Relating to the National Collegiate Athletic Association and Its Affiliates
- 55 - Transportation Network Companies





Note that information bulletins, departmental notices, and commissioner's directives are not legally binding, but they do offer useful information about these complex taxes.

You can even subscribe to each of the webpages with the documents so when an update occurs, you will automatically get an email notification alerting you to the update. To subscribe and look over the current tax bulletins, directives, and notices, visit

www.in.gov/3330.htm.

Stay Connected

It is vital that tax practitioners know the various ways in which they can contact the Indiana Department of Revenue if they need help or want to receive critical updates.

When you have a specific question that our website does not answer, you are encouraged to use the online inquiry center to send your questions and concerns directly to our tax professional area. However, if you have an immediate concern, you can contact the department at (800) 462-6320 (enter 4367) to connect. This number is for tax practitioner use only. Please do not direct your clients to this phone number. If a taxpayer would like to contact the department, he or she may do so by calling (317) 232-2240.

The department also offers several ways for you to learn about important tax updates at any time.

- Like us on Facebook by clicking [here](#).
- Follow us on Twitter at www.twitter.com/INDeptofRevenue.
- Subscribe to our blog, TaxTalk, at www.in.gov/dor/3877.htm.
- Sign up for automatic email updates at www.in.gov/dor to receive notifications when pages on our website are updated.

For previous editions of Tax Dispatch, click [here](#).

Hours of Operation

The district offices, main call center, and collection's call center of the Indiana Department of Revenue are open Monday through Friday from 8 a.m. to 4:30 p.m.

For more information about contacting the department, visit www.in.gov/dor/3325.htm.

Tax Dispatch

January 2016