

IC 6-3-8.1

Chapter 8.1. Supplemental Net Income Tax Filings

IC 6-3-8.1-1

Application of chapter

Sec. 1. This chapter applies to a taxpayer that:

- (1) was subject to the supplemental net income tax under IC 6-3-8 (before its repeal) before January 1, 2003; and
- (2) has a taxable year that begins before January 1, 2003, and ends after December 31, 2002.

As added by P.L.220-2011, SEC.140.

IC 6-3-8.1-2

Filing estimated supplemental net income tax return; payment of tax liability

Sec. 2. A taxpayer shall file the taxpayer's estimated supplemental net income tax return and pay the taxpayer's estimated supplemental net income tax liability to the department of state revenue as provided by law for due dates that occur before January 1, 2003.

As added by P.L.220-2011, SEC.140.

IC 6-3-8.1-3

Filing final supplemental net income tax return; payment of remaining tax

Sec. 3. Not later than April 15, 2003, a taxpayer shall file a final supplemental net income tax return with the department of state revenue on a form and in the manner prescribed by the department of state revenue. At the time of filing the final supplemental net income tax return, a taxpayer shall pay to the department of state revenue an amount equal to the remainder of:

- (1) the total supplemental net income tax liability incurred by the taxpayer for the part of the taxpayer's taxable year that occurred in calendar year 2002; minus
- (2) the sum of:
 - (A) the total amount of supplemental net income taxes that was previously paid by the taxpayer to the department of state revenue for any quarter of that same part of the taxpayer's taxable year; plus
 - (B) any supplemental net income taxes that were withheld from the taxpayer for that same part of the taxpayer's taxable year.

As added by P.L.220-2011, SEC.140.