Instructions for completing Form ST−103

(The following instructions are valid for this form only.)

1. **Total Sales** − Enter the total sales from activities for the period specified on the form. Do not include any other periods of sales activities. Sales activities include retail, wholesale, manufacturing, and out-of-state sales.
2. **Exemptions/Deductions** − Enter the total amount of exempt sales and/or deductions for the period. Include on this line any bad debts expensed during this reporting period. If you incur bad debt expense that is not written off monthly, you must file a refund claim GA-110L, on an annual basis to request any refund related to bad debt deductions.
3. **Excluded Sales** − Sales included in Line 1 where the obligation to collect the tax falls on another party such as a marketplace facilitator.
4. **Taxable Sales** − Add Lines 2 and 3 and then subtract from Line 1.
5. **Total Tax Due** − Multiply Line 4 by the current sales tax rate to compute the sales tax due. See the return for the current sales tax rate.
6. **Collection Allowance** − Use this line only if your return and payment were made on or before the due date. Your Collection Allowance for this period is ___% of Line 5. For further information about collection allowances, please refer to www.in.gov/dor/3618.htm.
7. **Use Tax Due** − Use tax is due on any purchase(s) where no sales tax was paid and the property was not held for resale or for another exempt purpose. If an item is (a) removed from inventory for personal use, (b) used as a giveaway, or (c) used as a display model or promotional item not for sale, and no sales tax was paid when purchased, then use tax is due. Multiply your cost by the current use tax rate. See the return for the current use tax rate.
8. **Interest** − Payments made after the due date are subject to interest. Interest is computed from the tax due date to the date payment is made. Interest must be computed on the total of Line 5 plus Line 7. To calculate interest, multiply the amount due by the annual interest rate and divide the result by 365. Multiply that result by the number of days the payment is late. For annual interest rate, see Departmental Notice #3.
9. **Penalty** − Payments made after the due date are also subject to penalty. The penalty is 10% of the total of Line 5 plus Line 7, or $5, whichever is greater. If you have been issued a Notice of Proposed Assessment after being issued a Notice of Failure to File, penalty is 20% of the total of Line 5 plus Line 7, or $5, whichever is greater. Do not compute penalty on the interest amount due entered on Line 8.
10. **Payment Previously Made** − Enter the total amount paid by EFT for this tax period. If you are filing this return before you have initiated the EFT payment, claim the EFT payment you will be initiating on this line.
11. **Amount Due** − Add Lines 5, 7, 8 and 9 and subtract Lines 6 and 10. Include this amount with your return.

Please do not send cash. Make check payable (in U.S. funds) to the Indiana Department of Revenue.

Payments must be made with U.S. funds.
Please do not include check stubs when mailing your payments.

As you review the information in this packet, please be aware of the following:
Businesses must file **electronically**. Online Pay is available through INTIME.dor.in.gov.

- **Closed Business:** Do not write changes on the tax return. Instead, complete and file Form BC-100 or close your business at INTIME.dor.in.gov.
- **Incorrect Information:** If the FEIN number listed on your return is not correct, contact the Department by calling **(317) 232-2240** or visit INTIME.dor.in.gov.
- **One Payment Per Return:** To avoid a payment credited to the wrong tax period, be sure to submit a separate payment for each return, multiple returns submitted with only one payment may result in you receiving a tax liability notice, which may include penalty and interest.
- **No Tax Is Due:** A return must be filed by the taxpayer even when no tax is due unless the Indiana tax account has been properly closed. If no return is filed, an estimated return will be filed by the Department using the best information available (IC 6−8.1−10−3). A tax liability notice will be issued.
- **Due Date:** If the due date printed on your return falls on a weekend or holiday, the due date becomes the next legal business day.
- **Postmark:** The U.S. Postal Service postmark date determines if a payment is timely. Please be aware of your local postal service's hours of mail pickup. A payment made (postmarked or initiated by electronic funds transfer) after the due date of the return is subject to a penalty of 10% or $5, whichever is greater, plus interest.
- **Electronic Funds Transfer:** Taxpayers who remit by EFT are required to file a tax return for each tax period.