

---

# STATE OF INDIANA

---

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**TO: County Auditors and Software Vendors**

**FROM: Anna Culy, Budget Division Director  
Josh Jacoboski, Data Division Director**

**SUBJECT: Form 22 Data Submission Procedures**

**DATE: June 4, 2025**

The Department of Local Government Finance (“Department”) is issuing this memorandum to county auditors and software vendors to provide instructions for submission of Form 22 distribution data for June distributions. Submissions through Gateway’s Data Entry for CNAV and Form 22 (“DECAF”) Application constitute the county’s official submission to the Department. **Auditors are not required to mail paper copies or email Excel copies of Form 22 information to the Department. Additionally, counties are not required to send Form 22 materials to the State Board of Accounts (“SBOA”).** County auditors are required to send Form 22s to local units in their respective counties that receive distributions. Ind. Code § 5-14-3.8-9 requires all counties to complete this submission no later than July 15.

DECAF submissions will include the property tax, excise tax, financial institution tax, and commercial vehicle excise tax information. If applicable, the submission will also include the examination of records fees. County auditors may upload files containing distribution data. The files may be exported from all tax and billing systems. County auditors may also elect to enter Form 22 data manually for all distribution types directly into DECAF.

**Special note for county auditors in Lake, Marion, St. Joseph, and Vanderburgh counties.**

For Pay 2025, county auditors in Lake, Marion, St. Joseph, and Vanderburgh counties must include the distributions to charter schools in the Form 22 upload in the DECAF Application. In a manner similar to reporting the post-settlement SBOA examination of records amounts recovered from underlying units, auditors in the counties listed above will need to report the charter school distribution totals in the post-settlement adjustment section. If entering the data manually, there will be a distribution type for charter schools to choose from.

A user guide for DECAF’s Form 22 component may be found on the [Gateway User Guides webpage](#). Questions about the submission may be directed to the Department’s support team at [support@dlgf.in.gov](mailto:support@dlgf.in.gov) or may be directed to your [Budget Field Representative](#).