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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Auditors and Software Vendors

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

**DATE:** June 1, 2026

**SUBJECT:** Form 22 Data Submission Procedures

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. 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**.

**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”).

DECAF submissions will include property tax and excise tax information. If applicable, the submission will also include the examination of records fees and distributions to charter schools (see below). 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.

For counties that have conservancies, please be sure to either upload the conservancy amounts to the Form 22 area of DECAF or email the documents to your budget field representative.

Please note that due to HEA 1392-2025, financial institution tax (FIT) and commercial vehicle excise tax (CVET) calculation and distributions can be handled differently by county auditors.

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

For Pay 2026, 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 Department's [website](#).

Questions about the Gateway submission may be directed to the Gateway support team at [support@dlgf.in.gov](mailto:support@dlgf.in.gov) or may be directed to your [Budget Field Representative](#).