



STATE OF INDIANA

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STATE BUDGET AGENCY

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Brian E. Bailey
Director

To: County Auditors

From: Eric Bussis, Assistant Director
State Budget Agency, Tax and Revenue Division

Date: August 1, 2014

Subject: Estimated local income tax certifications for CY 2015

The State Budget Agency has issued estimates of local income tax distributions for CY 2015. The certifications can be accessed using the link below.

[SBA: Local Income Tax Data](#)

Informational reports detailing the computation of the estimated CY 2015 certified distributions and updated balance estimates will be available soon. As required by IC 6-3.5-1.1-9 (b), IC 6-3.5-6-17(b), and IC 6-3.5-7-11(b), by October 1 the Budget Agency shall certify to the county auditor an updated certification.

The State Budget Agency has prepared the distribution amounts presented here based on the best information regarding local income tax rates at this time. Under I.C. 6-3.5-1.1, I.C. 6-3.5-6, or I.C. 6-3.5-7, local income tax rates may be changed any time before November 1 of a year. As a result, counties have not yet certified to the Indiana Department of Revenue the local income tax rates that will be in effect on January 1, 2015. Any rate changes that occurred or were communicated to the State Budget Agency after July 30, 2014 will alter the amounts presented here. The attached distribution amounts are also subject to change based on revisions to the processed collection information provided by the Indiana Department of Revenue. The Indiana Department of Revenue is committed to stopping fraudulent state and local income tax returns. As the Department of Revenue continues to identify fraud, there may be revisions to the processed collection amounts certified by the Department of Revenue.

Local officials can assist the State Budget Agency in finalizing the estimate of CY2015 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect.

Please note that SEA 544 - 2013 requires that ordinances adopting rate changes be submitted to the State electronically in a format prescribed by the State Budget Agency. Gateway is the prescribed method for submitting rate change ordinances to the State.

Communications with the State Budget Agency regarding local income taxes should be directed to Eric Bussis at (317) 232-3471 or ebussis@sba.in.gov.

August 1, 2014