

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors and Software Vendors

FROM: Fred Van Dorp, Budget Division Director

SUBJECT: Form 22 Data Submission Procedures

DATE: June 21, 2019

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 2019 distributions. Submissions through Gateway’s Data Entry for CNAV and Form 22 (“DECAF”) application constitute the county’s official submission to the Department.

The Department emphasizes that the Gateway Form 22 will constitute the county’s official distribution data submission, but that county auditors are also required to send Form 22’s to local units in their respective counties that receive distributions. **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.

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.

DECAF submissions will include the property tax, excise tax, financial institution tax, and commercial vehicle excise tax information. If applicable, the DECAF will also include the examination of records fees.

On May 5, 2019, Governor Holcomb signed into law House Enrolled Act 1427-2079 (“HEA 1427”). Section 8 of HEA 1427, effective July 1, 2019, specifies that county auditors must submit the certification of tax distributions and settlements (“Form 22”) to Gateway biannually and not later than the following:

- (1) For the distribution and settlement to be completed by the fifty-first day after May 10 of a year under IC 6-1.1-27-7, not later than July 15 of the same year.
- (2) For the distribution and settlement to be completed by the fifty-first day after November 10 of a year under IC 6-1.1-27-1, not later than January 15 of the following.

In other words for the June 2019 distributions, IC 5-14-3.8-9 requires all counties to complete this submission no later than July 15.

A user guide for DECAF's Form 22 component may be found at <http://www.in.gov/dlgf/9480.htm> and <https://gateway.ifionline.org/help.aspx>.

Questions about the Gateway submission may be directed to the Gateway support team at gateway@dlgf.in.gov or (317) 234-4480. Other questions about the Form 22 may be directed to your Budget Field Representative (https://www.in.gov/dlgf/files/Budget_Field_Reps.pdf).