

This packet contains monthly return(s) for reporting Utility Services Use Tax (USUT). For an explanation of Utility Services Use Tax, see Commissioner's Directive 32 at www.in.gov/dor/3617.htm. A **Change Form** to report any changes in your address is included. Your USUT returns are due on the date printed on your return. Make sure the information on this page is correct and complete.

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

Report address changes on the USUT Change Form. For assistance, call (317) 232-0129 or visit www.in.gov/dor/3973.htm.

Taxpayer ID Number:
 Filing Status:
 Corresp ID:

When a business location is closed, please complete Form BC-100 and attach the appropriate documentation. Request form BC-100 by calling (317) 615-2581 or visiting www.in.gov/dor/3749.htm.

Do not make corrections on the preprinted USU-103 return; please use the USUT Change Form. Do not print name or address changes or corrections on the individual return.

If the taxpayer identification number listed on your return is not correct, contact the department by visiting www.in.gov/dor/3392.htm or calling (317) 232-0129.

A return must be filed by the taxpayer even when no tax is due unless the business has been closed. If no return is filed, an estimated return will be filed by the department based on the best information available (IC 6-8.1-10-3).

Due Date Notice

The due date is the thirtieth day after the end of the month in which the utility services were purchased. If the due date falls on a weekend or legal holiday, the payment and return are due on the next business day.

U.S. Postal Service postmark date determines if a return is filed 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 percent of the amount due or \$5, whichever is greater, plus interest.

USUT Change Form

Do not send the Change Form with return. Use a separate envelope. Mail to the Indiana Department of Revenue, P.O. Box 6197, Indianapolis, IN 46206-6197. *This will only change the address(es) for your Utility Services Use Tax Account. Do not use this form to close your business; you must complete and submit Form BC-100.*

Taxpayer ID Number:

Update Location Address

DBA Name		
Address		
City	State	ZIP Code
Federal ID #	County	
Email	Phone #	
Contact Name		

Update Mailing Address for Returns

DBA Name		
Address		
City	State	ZIP Code
Federal ID #	County	
Email	Phone #	
Contact Name		

US _____

Signature

Title

Date

