

Amount from Line D	E.
Amount from Line 4	F.
Total Due (Add Line E and Line F)	G.
Current Collection Allowance (.73 percent of Line G)*	H.
Net Tax Due (Subtract Line H from Line G)	I.
Penalty and Interest*	J.
Adjustments (An explanation must be attached)*	K.
*see instructions for additional information	
Total Amount Due (Line I plus Line J plus or minus Line K)	L. \$

A return must be filed by the taxpayer even when no tax is due unless the account has been closed. If not, an estimated return will be filed by the Department based on the best information available (IC 6-8.1-10-3).

**Motor Vehicle Rental & County Supplemental
Motor Vehicle Rental Excise Tax Template**

Please keep template.

Instructions for the Motor Vehicle Rental & County Supplemental Motor Vehicle Rental Excise Tax Template for Form MVR-103/MVR-103CS

Cut the Template where it says to "Cut Here." Align the letters for the wording to correspond with the line. The right edge will align with form.

Please keep template.

You will receive only one template with your forms.

Cut Here

Motor Vehicle Rental Excise Tax

Total Receipts from Rental of Motor Vehicles	A.
Total Exempt Rentals of Motor Vehicles*	B.
Net Taxable Receipts (Subtract Line B from Line A)	C.
Motor Vehicle Rental Excise Tax Due (4 percent of Line C).....	D.

County Supplemental Motor Vehicle Rental Excise Tax

Total Receipts from Rental of Motor Vehicles	1.
Total Exempt Rentals of Motor Vehicles*	2.
Net Taxable Receipts (Subtract Line 2 from Line 1)	3.
County Supplemental Rental Excise Tax Due**	4.

*see instructions for additional information

**multiply Line 3 by County Tax Rate.

**Motor Vehicle Rental & County Supplemental Motor Vehicle
Rental Excise Tax Template**

Please keep template.

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Instructions for Motor Vehicle Rental and County Supplemental Motor Vehicle Rental Excise Tax Motor Vehicle Rental Excise Tax Instructions

Line B: Exempt Rentals (IC 6-6-9-8): a) A truck which exceeds eleven thousand (11,000) pounds; or, b) A passenger vehicle or truck rented by a funeral director licensed under IC 25-15, if the rental is part of the services provided by the director for a funeral home.

County Supplemental Motor Vehicle Rental Excise Tax

At present, this section only applies to businesses located in Marion County.

Line 2: In addition to Line B amounts, this also includes the temporary leases of vehicles as the result of automobile insurance reimbursements. Marion county's rate is 6 percent (IC 6-6-9.7-8).

Line H: Discount (Collection Allowance) – Use this line **only** if your return is postmarked **or** your EFT payments were made on or before the due date. The discount is available only when the full payment is remitted timely. For further information, please refer to this Web site:
www.in.gov/dor/reference/files/dn27.pdf.

Line J: Penalty/Interest Due – A payment made after the due date is subject to penalty and interest on the total on Line G. The penalty is 10 percent of the total on Line G, or \$5, whichever is greater. To calculate interest, multiply the amount due by the annual interest rate and divide the result by 365. Multiply that result by the number of days the payment is late. Interest is computed from the due date of the return to the date payment is made. Interest is not computed on the penalty.

Line K: Adjustments – This line is to be used when an underpayment or overpayment of Motor Vehicle Rental Excise Tax has been made. In case of an overpayment, the credit on this line cannot be greater than the amount due for the period. Carry any overpayment to Line K of your next return or file a claim for refund on Form GA-110L. If Line K has a negative entry, use a negative sign. A negative adjustment **must** have an explanation attached or the adjustment will be disallowed. This line cannot be greater than the amount due.