Unveiled in FY 2017, DOR’s Pyramid of Excellence includes the agency’s mission, vision and purpose, all of which were re-engineered to capture the culture and brand DOR is building upon. This symbol is the compass for our organization.

The Tax Chapter is provided through the DOR Business Education Outreach Program.

The Business Education Outreach Program provides speakers and programs for Hoosier colleges and business and civic organizations. For more information visit [https://www.in.gov/dor/5176.htm](https://www.in.gov/dor/5176.htm) or email bizoutreach@dor.in.gov.

Disclaimer: Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the DOR or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.
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Dear Tax Professional:

We are pleased to provide the 2018 Tax Chapter. We are confident this publication will help you and your clients in preparing 2018 Indiana tax returns.

Last year, I introduced the Department of Revenue’s (DOR) Pyramid of Excellence featuring a new vision and mission statement reflecting an agency culture based on fairness, efficiency, value, customer service and rewarding our employees for a job well done. It has been inspiring to watch more than 600 hard-working Hoosiers adopt a new approach, one based on servant leadership, understanding that customer service is now our top priority and we must continue to strive to deliver great government service as directed by Governor Holcomb. We’ve also streamlined the administrative protest process, added new payment plan options to better allow Hoosiers to get back into good standing with the state of Indiana for outstanding tax liabilities, and developed additional voluntary disclosure programs to encourage compliance. These investments continue to pay high dividends. For example, the Council on State Taxation (COST) recently gave Indiana its highest rating for sales tax administration, giving us an overall grade of A- in that category. When we laid out our vision to be recognized as the premier tax administrator in the nation (and a great place to work), this is precisely what we had in mind. As our customer, we hope you will notice the positive changes DOR has made when you interact with us.

More wide-scale improvements are also coming. We have officially branded our modernization project in a way that incorporates the Governor’s “Next Level” agenda into our agency. Project NextDOR, in conjunction with FAST Enterprises, launched phase one in August. Phase one will update systems for all business filings, transactions and functionalities with a target of September 2019. Overall, there are four rollouts for Project NextDOR, with an overall project completion date scheduled for Fall 2022. Given our partner’s track record in integrated tax system implementations around the country, paired with the relentless preparation by our team over the past two years in anticipation of this project, we are confident the project will be completed on time.

Thank you for the professional work you do to assist Indiana taxpayers. We look forward to working with you this year.

Best regards,

Adam J. Krupp
Commissioner
2018 Agency Update

South Dakota v. Wayfair, Inc. Impacts Remote Sellers on Oct. 1, 2018

Summary

In June, the U.S. Supreme Court decided a landmark case in the world of tax administration, overturning its own decision from 1992. In South Dakota v. Wayfair, the Court ruled that physical presence is no longer required for a state to obligate a remote (i.e., out of state) seller to collect and remit sales tax back to the state. Indiana’s economic nexus statute, passed by our General Assembly in 2017, set a threshold (specifically, 200 or more separate transactions, or more than $100,000 in total gross sales) for remote sellers to be obligated to collect and remit sales tax revenue to Indiana. In July, DOR announced an implementation date of Oct. 1, 2018, pending resolution of a declaratory judgment action concerning Indiana’s economic nexus statute filed in late 2017.

Any merchant may voluntarily register and remit sales tax to Indiana.

DOR is committed to being transparent in working with the business community to implement this historic decision. Please visit https://www.in.gov/dor/6367.htm for more information and subscribe to email updates regarding the ruling and implementation.

Background

Indiana imposes a sales tax (currently 7%) on the sale of most goods and tangible personal property. A remote seller is a business or person who sells into a state where it does not have a physical presence.

On June 21, 2018, in the matter of South Dakota v. Wayfair, the U.S. Supreme Court overturned the 1992 case of Quill v. North Dakota, ruling that sellers who do not have a physical presence within a state can be required to collect and remit sales taxes in states where they meet certain economic thresholds.

In anticipation of Wayfair, the Indiana General Assembly passed HEA 1129 (2017) which is substantially identical to the statute at issue in Wayfair.

Indiana law (IC 6-2.5-2-1(c)) requires a seller without a physical location in Indiana to obtain a registered retail merchant’s certificate, collect and remit applicable sales tax if the seller meets either or both of the following conditions in the previous or the current calendar year:

1. Has gross revenues from sales into Indiana exceeding $100,000; or
2. Performs 200 or more separate transactions into Indiana.
Sales into Indiana or sales transactions include any combination of sales of tangible personal property delivered into Indiana, products transferred electronically into Indiana and services delivered in Indiana.

Beginning Oct. 1, 2018, remote sellers who have already met the economic nexus threshold for 2018, or met it at any point during 2017, must immediately begin collecting and remitting sales tax on sales into Indiana. If a remote seller has not yet met the economic threshold, it will be required to collect and remit sales tax immediately upon reaching the threshold.

Sellers with no physical presence in Indiana are not responsible for collecting and remitting tax on sales prior to that date. However, purchasers still have a use tax obligation on those sales.

- For a list of taxable sales for Indiana or all states, visit www.streamlinedsaletax.org/otm/.
- For more detail on particular types of transactions, visit https://www.in.gov/dor/6051.htm to review the Sales Tax Information Bulletins.

For more sales tax information, visit the sales tax webpage at https://www.in.gov/dor/3986.htm or call our sales tax information line at 317-233-4015.

**Food and Beverage Tax**

**Summary**

For years, administration of the Food and Beverage (FAB) tax (and the registration thereof) has been a challenge for local units of government and DOR. Over the past year, we have implemented geo-mapping software in our registration system, working in conjunction with Indiana’s Secretary of State through INBiz, to ensure all businesses who register for FAB are in the correct taxing jurisdiction based on parcel information obtained from local government units. We assigned a dedicated team of individuals who have been working tirelessly to correct current registrations and close out businesses no longer operating, all with the goal of making sure counties and municipalities receive the FAB revenues to which they are entitled.

For more information, see the DOR’s Food and Beverage Tax webpage: https://www.in.gov/dor/3983.htm. The page has links to guides for businesses and municipalities.

**Background**

FAB tax is a county/municipality tax. All tax returns and remittances for FAB are required to be filed with DOR with the exception of Johnson County, where tax is remitted to the county treasurer.

FAB tax applies to any transactions where food or beverages are furnished, prepared or served by a retail merchant for consumption at a location or on equipment provided by a retail merchant for consideration (payment), in counties/municipalities that have enacted this tax. This includes food sold in a heated state or heated by the retail merchant or if two
or more food ingredients are mixed or combined by a retail merchant for sales as a single item (e.g., IC 6-9-12). It also includes food or beverages served by a retail merchant off the merchant’s premises.

This tax is specific to any county/municipality that adopted a FAB tax, and applies only to transactions taking place in that specific county/municipality.

For catering retail merchants, FAB tax is not based on a location provided by the retail merchant, but is based on where the catering is provided.

Taxable transactions include:

- Food sold and served by a retail merchant that is performing catering activities;
- Food sold at a deli counter in a grocery store that is cooked or heated on the premises of the retail merchant; and
- Where the seller provides eating utensils, including plates, knives, forks, spoons, glasses, cups, napkins or straws.

Transactions not subject to tax include:

- Sales of food that is only cut, repackaged or pasteurized by the seller.
- Sales of eggs, fish, meat and poultry requiring cooking by the consumer.

FAB tax does not apply if the transaction is exempt from sales tax. (See Departmental Notice #30 located online at https://www.in.gov/dor/files/dn30.pdf).

With the exception of catering companies, businesses will base their FAB tax collections on their physical building address from which food or beverages are furnished, prepared or served. In most cases, this will include the correct county/municipality. However, if the location is near the county/municipality borders, DOR suggests inputting the address into our online tool at http://bit.ly/2H0reDX to determine the proper municipality to collect FAB tax. If the business caters outside of the county where the business headquarters is located, the business must pay FAB tax in the county the food is served.

FAB tax rates by county/municipality can be found on DOR’s website at https://www.in.gov/dor/3983.htm. Be sure to determine both county and municipality tax after confirming the location. If the county is new to FAB tax and it is not yet in effect, contact the county directly for tax rates.

Business owners who need to register a business and/or to add FAB tax, may do so through an INBiz account at https://inbiz.in.gov. For assistance with INBiz, contact the INBiz Office at 317-234-9768.

To remit collected FAB tax, a business must register as described above and pay through INtax at http://www.intax.in.gov. The filing of the return and the remittance of the tax collected are due 30 days after the end of the month in which the transaction occurs, or the 20th of the following month if the average monthly FAB tax is $1000 or greater. Filing deadlines can be found at https://www.in.gov/dor/3344.htm.
The return for FAB tax (FAB-103) is separate from the sales and use tax return.

The total rate that applies to a transaction is the county rate plus the municipal rate, if applicable. For example, the total FAB tax for a transaction occurring in Carmel, IN is 2%. The rate is based on the Hamilton County rate of 1% plus the municipality of Carmel rate of 1%.

Note: To pay in INtax, a business must allow at least 24 hours after registering for FAB tax in INBiz.

**Additional Resources:**

- Contact the local county auditor’s office to learn more about FAB tax in your county

If you have additional questions about FAB tax, contact DOR at:

    Email: FABtax@dor.in.gov
    Phone: 317-233-3260

    By mail:
    Indiana Department of Revenue Audit Division/Desk Audit
    P.O. Box 7063 MS104
    100 N Senate Ave., N248
    Indianapolis, IN 46204

**Voluntary Disclosure**

The Indiana Department of Revenue (DOR) encourages businesses and individuals who are not in compliance with Indiana tax laws to **voluntarily and anonymously** come forward to request participation in our voluntary disclosure agreement (VDA) program. The program for remote sellers ends Dec. 31, 2018. DOR’s regular VDA program is ongoing.

Generally, the program is only available to customers that do not have a brick-and-mortar state tax filing obligation in Indiana, either by owning or leasing real property, including an office, plant, warehouse or residence.

**Special Note for E-Retailers:** Inventory stored in a third party warehouse in Indiana creates both income and sales/use tax filing obligations.
Benefits of the Program

• Written agreement to decrease the look-back period
• Reduction of all penalties
• Avoid an unplanned audit

Qualifications

• Never filed tax returns in Indiana for tax type in question.
• Never registered for tax type in question.
• Never been audited or contacted by DOR about tax type in question.
• Applicant is not an Indiana housed business and/or does not have brick-and-mortar state tax filing obligation.

VDA Look-Back Periods for Qualified Applicants

• Sales/Use Tax – Three full calendar years plus the current period.
• Income/Franchise Tax – Three returns already on file with the Internal Revenue Service.
• Withholding Tax – Three full calendar years plus the current period.

Note: Periods will be extended for taxes that have been collected or withheld.

How to Apply

Applicants should apply in writing, by email or by completing form VDA-1 available at https://forms.in.gov/Download.aspx?id=13637. At a minimum, the following information should be included:

• Name, phone number and email address of contact person.
• Tax type(s) for which request is being made.
• Description of Indiana location(s) and activity for all years involved.
• Date of first Indiana activity.
• Description of any property (real, tangible or intangible) either owned, leased or rented in Indiana.
• Applicant’s tax year-end. Please include information about any short periods as well.
• Type of income tax returns filed for federal tax purposes.
• Information about other tax types currently being filed with DOR.
• Whether any tax for the requested tax type has been collected or withheld.
• Estimated liability amount for each tax type.

Multistate Tax Commission (MTC)

DOR does not currently participate in any MTC programs.
Customer Responsibilities

- Return signed agreement to DOR within 30 days of issuance.
- File all returns and pay all liabilities within 90 days of the execution of the agreement.
- Pay calculated interest within 20 days of being billed by DOR.
- File on a go-forward basis per the agreement or until customer no longer has Indiana center creating activity.

DOR’s Rights

- Audit customer for all periods included in the agreement.
- Cancel the agreement if the applicant or customer has any false information in their request and be subject to audit for all periods that DOR deems appropriate.
- Cancel the agreement if the applicant fails to comply with terms of the agreement.

Contact DOR:

Voluntary Disclosure Office
Indiana Department of Revenue
100 N. Senate Ave., IGCN 241
Indianapolis, IN 46204

Phone: 317-233-6036
Fax: 317-234-5531
Email: VoluntaryDisclosure@dor.in.gov

Overseas Earnings and Taxes/Repatriated Income

As of Dec. 31, 2017, a federal law (IRC 965) went into effect that stated that any untaxed foreign earnings or profit is now a repatriated dividend that needs to be reported when filing both state and federal taxes. Tax should paid on those earnings starting with the 2017 tax year.

Indiana passed legislation to partially align with the IRS on how repatriated income is reported. This requires impacted taxpayers to include the gross amount of the repatriated dividend in the taxpayer’s Indiana adjusted gross income. Federal law allows a deduction for a portion of these foreign earnings in determining federal adjusted gross income. However, Indiana law requires an addback of this deduction when determining Indiana adjusted gross income.

For most C corporations, estates and trusts, this results in the income being reported on a separate schedule apart from the normal federal form. Indiana law also requires an addback to report the entire income amount.

The information below is provided as general guideline for what to report. Tax Bulletin #116 - Income Tax Provisions under HEA 1316-2018(ss) also covers specifics related to repatriated income and is available at https://www.in.gov/dor/files/ib116.pdf. In rare or unusual situations, please contact DOR at taxpolicy@dor.in.gov for clarification and assistance.
Resident individuals are required to:

• Add back the deduction taken on the IRC 965 Transition Tax Statement, Line 3; and
• Use Code 139 to report the addback.

Nonresident individuals are required to:

• Add back only the amount of the deduction apportioned to Indiana from pass-through entities (S corporations, partnerships, estates and trusts); and
• This amount is reported on Indiana Schedule IN K-1 from the pass-through entity as Code 139.

C Corporations (other than real estate investment trusts) are required to:

• Add back the amount reported by the corporation on the IRC 965 Transition Tax Statement, Line 1; and
• Use Code 138 to report addback.

Real Estate Investment Trusts are required to:

• Add back the deduction taken on the IRC 965 Transition Tax Statement, Line 3; (elected exclusions may apply); and
• Use code 139 to report any addback.

Estates and Trusts

If a trust does not distribute a returned dividend:

• Add back the portion not distributed and reported on the IRC 965 Transition Tax Statement, Line 1; and
• Report this amount on Form IT-41, Line 2.

If a trust distributes a returned dividend to a beneficiary and does not report the deduction to the beneficiary, the trust is required to:

• Add back the amount of the IRC 965 deduction.

If a trust does distribute a returned dividend to a beneficiary and reports the deduction to the beneficiary, the trust is required to:

• Report this amount on Form IT-41 Schedule IN K-1 using Code 139.

S Corporations and Partnerships are required to:

• Add back the deduction taken on the IRC 965 Transition Tax Statement, Line 3;
• Use Code 139 to report the addback; and
• Report the addback to the beneficiaries using Code 139 on Schedule IN K-1. For nonresident individuals, include only the apportioned amount of the addback.
Payments

If the addback of repatriated dividends results in additional tax owed for any year with a return due (prior to extensions) before May 16, 2018, taxpayers had until July 13, 2018, to pay the additional tax without penalty or interest.

- The payment, check or money order, may be mailed; however, include the account period date, FID, and the company name

If you have any further questions, please send an email to taxpolicy@dor.in.gov and include “965” in the subject line.
New Payment Plans

DOR offers several payment plan options for both individuals and businesses. A new payment plan matrix went into effect in May 2018. These payment plans often require little to no down payment and an increase in the maximum months to pay an outstanding tax obligation.

Generally, the amount of tax due must be more than $100 for individuals or $500 for businesses to establish a payment plan.

### Individual Income Tax Payment Plans

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<th>Maximum months</th>
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<td>$100 or less</td>
<td>full payment required</td>
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<tr>
<td>$101 to $1,000</td>
<td>up to 12 months</td>
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<tr>
<td>$1,001 to $5,000</td>
<td>up to 24 months</td>
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<tr>
<td>$5,001 and above</td>
<td>up to 36 months</td>
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### Business Tax Payment Plans

<table>
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<td>up to 24 months</td>
</tr>
<tr>
<td>$5,001 and above</td>
<td>up to 36 months</td>
</tr>
</tbody>
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### How to set up a payment plan

A payment plan can be set up online through INtax Pay, [https://intaxpay.in.gov/](https://intaxpay.in.gov/), or by contacting our Payment Services Division at 317-232-2165.
Legislative Overview

Individual Income Tax

The following changes affect Indiana’s individual adjusted gross income tax.

• The definition of the Internal Revenue Code has been updated to the code as in effect on Feb. 11, 2018. The federal changes enacted by the Tax Cuts and Jobs Act of 2017 and the Bipartisan Budget Act of 2018 have been incorporated except as specifically provided in Indiana law.
• Effective Dec. 26, 2016 (retroactive), an individual who claims a deduction for repatriated dividends under IRC section 965(c) is required to add back the deduction.
• Effective Dec. 23, 2017 (retroactive), an individual who is required to include capital contributions from a government or civic group in adjusted gross income is permitted a deduction for such capital contributions.
• Effective Jan. 1, 2018, an individual who is subject to an interest deduction limitation under IRC section 163(j) is required to subtract the disallowed interest in the year in which the interest is incurred. The individual is required to add back any such interest later deducted for federal income tax purposes.
• Effective Jan. 1, 2018, Indiana net operating losses are permitted to be deducted to the full extent of Indiana adjusted gross income (federal law limits the deduction to 80% of taxable income). Loss carryforwards are limited to 20 years (federal law permits an indefinite carryforward).
• Individuals may file an election to carry forward certain credits to 2018 that otherwise would have been required to be claimed in 2017. The list of credits available for this election are in IC 6-3.1-1-3(b).

Corporate Income Tax

The following changes affect Indiana’s corporate adjusted gross income tax.

• The definition of the Internal Revenue Code has been updated to the code as in effect on Feb. 11, 2018. The federal changes enacted by the Tax Cuts and Jobs Act of 2017 and the Bipartisan Budget Act of 2018 have been incorporated except as specifically provided in Indiana law.
• Effective Dec. 26, 2016 (retroactive), a corporation who receives repatriated dividends under IRC section 965 is required to include the gross amount of the dividends in the corporation’s adjusted gross income. For a C corporation, the amount included in the apportionment computation is the gross amount reduced by the dividends received deduction under IC 6-3-2-12.
• Effective Dec. 23, 2017 (retroactive), a corporation that is required to include capital contributions from a government or civic group in adjusted gross income is permitted a deduction for such capital contributions.
• Effective Jan. 1, 2018, a corporation that is subject to an interest deduction limitation under IRC section 163(j) is required to subtract the disallowed interest in the year in which the interest is incurred. The corporation is required to add back any such interest deducted for federal income tax purposes at a later date.
• Effective Jan. 1, 2018, Indiana net operating losses are permitted to be deducted to the full extent of Indiana adjusted gross income (federal law limits the deduction to 80% of taxable income). Loss carryforwards are limited to 20 years (federal law permits an indefinite carryforward).
• Effective Jan. 1, 2018, corporations that claim a federal deduction for a portion of their global intangible low tax income (GILTI) are required to add back the federal deduction in determining Indiana Adjusted Gross Income (AGI). The corporation may claim any amount required to be included in Indiana adjusted gross income as a foreign dividend eligible for deduction under IC 6-3-2-12. For a C corporation, the amount included in the apportionment computation is the gross amount reduced by the dividends received deduction under IC 6-3-2-12.
• Corporations may file an election to carry forward certain credits to 2018 that otherwise would have been required to be claimed in 2017. The list of credits available for this election are in IC 6-3.1-1-3(b).

Sales and Use Tax

• Effective July 1, 2018, sales of computer software that can only be accessed remotely (software as a service) are not subject to sales or use tax.
• Effective July 1, 2018, trucks used to transport hot mix asphalt, pavers used to spread hot mix asphalt, and equipment used to directly produce hot mix asphalt are exempt from sales and use tax, along with fuel used to operate the exempt items and repair parts for the exempt items.

Other Taxes

• Effective July 1, 2018, the excise tax on special fuel will increase from $0.26 per gallon to $0.47 per gallon, with the $0.47 per gallon rate subject to inflation adjustments. The actual rate for July 1, 2018, to June 30, 2019, will be $0.48 per gallon.
• Effective July 1, 2018, the motor carrier surcharge tax has been repealed.
• Effective July 1, 2018, Vigo County was authorized to pass a new food and beverage tax. The new tax will be effective Sept. 1, 2018.
Legislative Summary by Tax Type

This synopsis contains a list of legislation passed by the 2018 Indiana General Assembly that affects the Department of Revenue. Please note that (ss) indicates that the legislation was passed during a special session.

INDIANA STATE LOTTERY (4-30)

Summary: Before the lottery commission may enter into a contract with a retailer, the commission must obtain a tax clearance statement from the department of state revenue that certifies that the retailer does not owe delinquent state taxes.

Effective Date: January 1, 2019
Code: IC 4-30-9-7
Enrolled Act: HEA 1242(ss), SEC. 1

WAGERING TAXES (IC 4-33)

Summary: Defines “gaming activity information” for purposes of IC 4-33 to mean information related to table game and slot machine activity used to determine and confirm revenue and the computation of tax.

Effective Date: Upon passage
Code: IC 4-33-2-10.5
Enrolled Act: HEA 1242(ss), SEC. 2

Summary: Repeals the riverboat gaming admissions tax.

Effective Date: January 1, 2018
Code: IC 4-33-12-2
Enrolled Act: HEA 1242(ss), SEC. 4

Summary: Imposes a supplemental wagering tax on the wagering occurring each day at a riverboat upon the licensed owner operating the riverboat. The amount of supplemental wagering tax imposed for a particular day is determined by multiplying the riverboat’s adjusted gross receipts for that day by the quotient of: (1) the total riverboat admissions tax that the riverboat’s licensed owner paid beginning July 1, 2016, and ending June 30, 2017; divided by (2) the riverboat’s adjusted gross receipts beginning July 1, 2016, and ending June 30, 2017. However, the quotient used to determine the supplemental wagering tax liability of a licensed owner may not exceed four percent (4%) before July 1, 2019 and three and five-tenths percent (3.5%) after June 30, 2019.

Effective Date: July 1, 2018
Code: IC 4-33-12-1.5
Enrolled Act: HEA 1242(ss), SEC. 5
Summary: Requires that a licensed owner of a riverboat must report: (1) the daily amount of riverboat admissions taxes and supplemental wagering taxes to the at the time the taxes are paid on the twenty-fourth calendar day of each month and (2) the gaming activity information to the Indiana Gaming Commission (IGC) daily on forms prescribed by the IGC. (This subsection expires June 30, 2018.)

Requires that a licensed owner shall pay the admissions taxes (before its repeal on July 1, 2018) and supplemental wagering taxes collected to the department on the twenty-fourth calendar day of each month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month’s taxes are due. (This subsection expires June 30, 2018.)

Requires that beginning July 1, 2018 a licensed owner must report: (1) the daily amount of supplemental wagering taxes to the department at the time the taxes are paid and (2) gaming activity information to the IGC daily on forms prescribed by the IGC.

Establishes that effective July 1, 2018, a licensed owner shall pay the supplemental wagering taxes to the department on the twenty-fourth calendar day of each month. Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month’s taxes are due.

Requires that the payment of the supplemental wagering tax must be in a manner prescribed by the department.

Effective Date: Upon passage
Code: IC 4-33-12-4
Enrolled Act: HEA 1242(ss), SEC. 6

Summary: Changes the date for the remittance of riverboat supplemental wagering taxes from the day before the last business day of the month to the 24th calendar day of each month and provides that gaming activity information be reported to the Indiana Gaming Commission (IGC) on forms prescribed by IGC.

Provides that the payment of riverboat supplemental wagering taxes no longer must be an electronic funds transfer by automated clearinghouse. The payment is now to be made in a manner prescribed by the department.

Effective Date: Upon passage
Code: IC 4-33-13-1.5
Enrolled Act: HEA 1242(ss), SEC. 7
GAMBLING GAMES AT RACETRACKS (IC 4-35)

Summary: Defines “gaming activity information” for purposes of IC 4-35 to mean information related to table game and slot machine activity used to determine and confirm revenue and the computation of tax.

Effective Date: July 1, 2018
Code: IC 4-35-2-5.5
Enrolled Act: HEA 1242(ss), SEC. 9

Summary: Changes reporting and remitting requirements of the racino slot machine wagering tax from daily to the 24th of each month and provides that gaming activity information be reported to the Indiana Gaming Commission (IGC) on forms prescribed by IGC.

Provides that payment of the racino slot machine wagering tax must be in a manner prescribed by the department.

Effective Date: July 1, 2018
Code: IC 4-35-8-1
Enrolled Act: HEA 1242(ss), SEC. 10

PUBLIC EMPLOYEE BENEFITS (IC 5-10)

Summary: Repeals the Next Level Indiana Innovation & Entrepreneurial Fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018
Code: IC 5-10-1.1-4.5
Enrolled Act: HEA 1242(ss), SEC. 11

PUBLIC RETIREMENT AND DISABILITY BENEFITS (IC 5-10)

Summary: Eliminates reference to Next Level Indiana Innovation & Entrepreneurial Fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018
Code: IC 5-10.2-2-3
Enrolled Act: HEA 1242(ss), SEC. 12

Summary: Repeals the Next Level Indiana Innovation & Entrepreneurial Fund, an investment product for the public employee deferred compensation plan and an alternative investment program for the annuity savings account of public employee retirement plans.

Effective Date: July 1, 2018
Code: IC 5-10.2-2-3.5
Enrolled Act: HEA 1242(ss), SEC. 13
MARITIME OPPORTUNITY DISTRICTS (IC 6-1.1-40)

Summary: Repeals the deduction for qualified “new manufacturing equipment” within a Maritime Opportunity District.
   Effective Date: July 1, 2018
   Code: IC 6-1.1-40-4
   Enrolled Act: HEA 1242, SEC. 14

Summary: Makes technical changes related to the repeal of the deduction for qualified “new manufacturing equipment” within a Maritime Opportunity District.
   Effective Date: July 1, 2018
   Code: IC 6-1.1-40-9
   Enrolled Act: HEA 1242(ss), SEC. 15

Summary: Makes technical changes related to the repeal of the deduction for qualified “new manufacturing equipment” within a Maritime Opportunity District.
   Effective Date: July 1, 2018
   Code: IC 6-1.1-40-10
   Enrolled Act: HEA 1242(ss), SEC. 16

SALES AND USE TAX (IC 6-2.5)

Summary: Makes a technical reference.
   Effective Date: January 1, 2019
   Code: IC 6-2.5-1-5
   Enrolled Act: HEA 1323, SEC. 2

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2018 to July 1, 2019.
   Effective Date: Upon passage
   Code: Non-code (Affects IC 6-2.5-1-19.5, IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)
   Enrolled Act: HEA 1242(ss), SEC. 35

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2018 to July 1, 2019.
   Effective Date: Upon passage
   Code: Non-code (Affects IC 6-2.5-1-19.5, IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)
   Enrolled Act: HEA 1242(ss), SEC. 35

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator from July 1, 2018 to July 1, 2019.
   Effective Date: Upon passage
   Code: Non-code (Affects IC 6-2.5-1-19.5, IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)
   Enrolled Act: HEA 1242(ss), SEC. 35
Summary: Clarifies that a person is a retail merchant making a retail transaction when the person sells, rents, leases, or licenses for consideration the right to use prewritten computer software delivered electronically. However, an exception to this rule is also provided for transactions in which an end user purchases, rents, leases, or licenses the right to remotely access prewritten computer software over the Internet, over private or public networks, or through wireless media. These transactions are not considered to be a transaction in which prewritten computer software is delivered electronically, and does not constitute a retail transaction.

Effective Date: July 1, 2018
Code: IC 6-2.5-4-16.7
Enrolled Act: SEA 257, SEC. 1

Summary: Makes technical corrections.

Effective Date: March 15, 2018
Code: IC 6-2.5-5-1
Enrolled Act: SEA 6, SEC. 67

Summary: Eliminates the provision in current law that specifies that food sold through a vending machine is not eligible for the sales tax exemption for food and food ingredients for human consumption.

Effective Date: July 1, 2019
Code: IC 6-2.5-5-20
Enrolled Act: SEA 124, SEC. 1

Summary: Provides that sales of tangible personal property by a public library, or a charitable organization described in section 21(b)(1) of this chapter formed to support a public library, are exempt from the state gross retail tax if the property sold consists of: (1) items in the library’s circulated and publicly available collections, including items from the library’s holdings; or (2) items that would typically be included in the library’s circulated and publicly available collections and that are donated by individuals or organizations to a public library or to a charitable organization described in IC 6-2.5-5-21(b)(1) formed to support a public library.

However, the exemption provided by this subsection does not apply to any other sales of tangible personal property by a public library.

Effective Date: July 1, 2018
Code: IC 6-2.5-5-26
Enrolled Act: HEA 1316(ss), SEC. 1

Summary: Removes an expired section from the code.

Effective Date: March 15, 2018
Code: IC 6-2.5-5-40
Enrolled Act: SEA 6, SEC. 68
Summary: Amends the sales tax exemption for special fuel (e.g., diesel, CNG, LNG) by providing that special fuel that is a heating oil is subject to sales tax.

**Effective Date:** Upon passage  
**Code:** IC 6-2.5-5-51  
**Enrolled Act:** HEA 1290, SEC. 1

Summary: Provides a sales tax exemption to the owner of a hot asphalt mix plant for certain trucks, pavers, and plant equipment used in the transport, spreading, and production of hot asphalt mix.

**Effective Date:** July 1, 2018  
**Code:** IC 6-2.5-5-52  
**Enrolled Act:** HEA 1242(ss), SEC. 18

Summary: Provides that the DOR may require that certain information be provided or updated before the issuance or renewal of a registered retail merchant’s certificate. This information includes: (1) the names and addresses of the retail merchant’s principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transaction; (2) the location of all of the retail merchant’s places of business in Indiana, including offices and distribution houses; and (3) any other information that the department requests.

**Effective Date:** July 1, 2018  
**Code:** IC 6-2.5-8-1  
**Enrolled Act:** HEA 1242(ss), SEC. 19

Summary: Requires the department to suspend the registered retail merchant certificate for a place of business for one year if the department finds in a public hearing by a preponderance of the evidence that a person has a conviction for a violation of IC 35-48-4-10(d)(3), which involves marijuana, hash oil, hashish, or salvia packaged in a manner that appears to be low THC hemp extract. The department also may not issue for one year another retail merchant certificate to any person whose retail merchant certificate was suspended for a violation of IC 35-48-4-10(d)(3).

**Effective Date:** Upon passage  
**Code:** IC 6-2.5-8-7  
**Enrolled Act:** SEA 52, SEC. 1

**ADJUSTED GROSS INCOME TAX (IC 6-3)**

Summary: Provides that the $1,000 personal exemption from individual adjusted gross income is that provided by the Internal Revenue Code’s Section 151(c) as it existed on January 1, 2017. Further provides that, subject to further Indiana restrictions, the additional $1,500 dependent exemption from individual adjusted gross income is that provided by the Internal Revenue Code’s Section 151(c) as it existed on January 1, 2017.

**Effective Date:** January 1, 2018  
**Code:** IC 6-3-1-3.5  
**Enrolled Act:** HEA 1316(ss), SEC. 2
Summary: Eliminates the addback of the deduction for domestic production activities under Section 199 of the Internal Revenue Code for federal income tax purposes. Section 199 was eliminated by the federal Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018
Code: IC 6-3-1-3.5
Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides that for taxable years beginning after December 25, 2016: (1) For individuals and real estate investment trusts, requires the addition of an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code. (2) For corporations, and estates and trusts that did not distribute income included under IRC § 965, requires the addition of the amount listed on IRC 965 Transition Tax Statement, Line 1 (the gross amount of deemed repatriated dividends).

Effective Date: January 1, 2018 (RETROACTIVE)
Code: IC 6-3-1-3.5
Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides a deduction for any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Provides an addback for any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

Effective Date: January 1, 2018
Code: IC 6-3-1-3.5
Enrolled Act: HEA 1316(ss), SEC. 2

Summary: Provides a deduction for the amount included in the taxpayer's gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. (Section 118(b)(2) excluded from income for a capital contribution to a corporation certain contributions (such as land for economic revitalization projects) from a government or civic organization. (The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

Effective Date: January 1, 2018
Code: IC 6-3-1-3.5
Enrolled Act: HEA 1316(ss), SEC. 2

Summary: For corporations, establishes an addback for an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). Requires the taxpayer to separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)
Code: IC 6-3-1-3.5
Enrolled Act: HEA 1316(ss), SEC. 2
Summary: Makes a technical correction to reconcile two separate 2017 acts that amended the same section.

**Effective Date:** March 15, 2018  
**Code:** IC 6-3-1-3.5  
**Enrolled Act:** SEA 6, SEC. 69

Summary: Changes the definition of Internal Revenue Code (IRC) for purposes of Indiana income taxation from the IRC in effect on January 1, 2016, to the IRC in effect on February 11, 2018.

**Effective Date:** January 1, 2018  
**Code:** IC 6-3-1-11  
**Enrolled Act:** HEA 1316(ss), SEC. 3

Summary: Makes changes to the calculation of income tax rates when two different rates are in effect during the taxpayer’s taxable year. Previously, the calculation used months to establish the blended rate; from January 1, 2018, the calculation will use days.

**Effective Date:** January 1, 2018 (RETROACTIVE)  
**Code:** IC 6-3-2-1  
**Enrolled Act:** HEA 1242(ss), SEC. 20

Summary: Sunsets the qualified military base enhancement area. The preferential tax rate shall only apply to a corporation that locates all or part of its operations in a qualified area before January 1, 2019. However, a company may continue to take advantage of the preferential rate in succeeding taxable years of a corporation after December 31, 2018, if the corporation locates all or part of its operations in a qualified area before January 1, 2019.

**Effective Date:** July 1, 2018  
**Code:** IC 6-3-2-1.5  
**Enrolled Act:** HEA 1242(ss), SEC. 21

Summary: Provides that for apportionment purposes of IC 6-3-2-2 and 6-3-2-2.2, the following apply:

If a taxpayer is not subject to corporate adjusted gross income tax, deemed repatriated dividends and GILTI income are not considered receipts for apportionment or allocation purposes. If a corporation is subject to corporate adjusted gross income tax, (1) only the portion of deemed repatriated dividends and GILTI includible in Indiana adjusted gross income after the foreign source dividend deduction under IC 6-3-2-12 are considered receipts and (2) the includible receipts are considered dividends from investments in determining whether the receipts are included in the receipts numerator. Also provides that receipts do not include receipts derived from sources outside the United States to the extent the taxpayer is allowed a deduction or exclusion in determining both the taxpayer’s federal taxable income as a result of the federal Tax Cuts and Jobs Act of 2017 and the taxpayer’s adjusted gross income under this chapter. If any portion of the federal taxable income derived from these receipts is deductible under IC 6-3-2-12, receipts shall be reduced by the proportion of the deduction allowable under IC 6-3-2-12 with regard to that federal taxable income.

**Effective Date:** January 1, 2018  
**Code:** IC 6-3-2-2  
**Enrolled Act:** HEA 1316(ss), SEC. 4
**Summary:** Decouples with Internal Revenue Code Section 172 in order to maintain Indiana's treatment of net operating losses. Net operating losses may continue to be used up to the amount of federal adjusted gross income and may not be carried over for more than twenty (20) taxable years after the taxable year of the loss. The federal Tax Cuts and Jobs Act of 2017 limits the use of net operating losses to 80% of income in a given year, but allows an unlimited carry forward.

**Effective Date:** January 1, 2018
**Code:** IC 6-3-2-2.5
**Enrolled Act:** HEA 1316(ss), SEC. 5

**Summary:** Makes a technical correction.

**Effective Date:** March 15, 2018
**Code:** IC 6-3-2-2.5
**Enrolled Act:** SEA 6, SEC. 70

**Summary:** Decouples with Internal Revenue Code Section 172 and Section 810 in order to maintain Indiana's treatment of net operating losses for insurers. Net operating losses may continue to be used up to the amount of federal adjusted gross income and may not be carried over for more than twenty (20) taxable years after the taxable year of the loss. The federal Tax Cuts and Jobs Act of 2017 limits the use of net operating losses to 80% of income in a given year, but allows an unlimited carry forward.

**Effective Date:** January 1, 2018
**Code:** IC 6-3-2-2.6
**Enrolled Act:** HEA 1316(ss), SEC. 6

**Summary:** Makes technical corrections.

**Effective Date:** March 15, 2018
**Code:** IC 6-3-2-2.6
**Enrolled Act:** SEA 6, SEC. 71

**Summary:** Makes technical corrections.

**Effective Date:** March 15, 2018
**Code:** IC 6-3-2-8
**Enrolled Act:** SEA 6, SEC. 72
Summary: Provides that the term “foreign source dividend” means a dividend from a foreign corporation. (1) The term includes any amount that a taxpayer is required to include in its gross income for a taxable year under Sections 951 and 951A of the Internal Revenue Code, and, for taxable years beginning after December 25, 2016, any amounts required to be included in adjusted gross income under this article after application of IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and IC 6-3-1-3.5(e)(12), but prior to application of this section. (2) The term does not include any amount that is treated as a dividend under Section 78 of the Internal Revenue Code.

The reference in subdivision (1) to amounts required to be included in adjusted gross income under this article after application of IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and IC 6-3-1-3.5(e)(12) applies in the same taxable year that the taxpayer takes into account the increase in Subpart F income as a result of Section 965(a) of the Internal Revenue Code and uses the deduction for deferred foreign income under Section 965(c) of the Internal Revenue Code.

Effective Date: January 1, 2018 (RETROACTIVE)
Code: IC 6-3-2-12
Enrolled Act: HEA 1316(ss), SEC. 8

Summary: Makes technical changes related to the repeal of the deduction for qualified “new manufacturing equipment” within Maritime Opportunity Districts.

Effective Date: January 1, 2019
Code: IC 6-3-2-13
Enrolled Act: HEA 1242(ss), SEC. 22

Summary: Provides that for a qualified patent issued to a taxpayer after December 31, 2007, the department shall provide an evaluation report to the legislative council, the budget committee, and the Indiana economic development corporation on or before December 1 of each year. The evaluation report must contain the following: the number of taxpayers claiming the patent income exemption; the sum of all such exemptions claimed; the North American Industry Classification System code for each taxpayer claiming the exemption; and any other information the department considers appropriate, including the number of qualified patents for which an exemption was claimed under this section.

The required report must be in an electronic format under IC 5-14-6. The department shall determine, record, and retain the North American Industry Classification System code for each taxpayer claiming an exemption under this section.

Effective Date: July 1, 2018
Code: IC 6-3-2-21.7
Enrolled Act: HEA 1003, SEC. 24

Summary: Provides that a “contribution” to a 529 education savings plan account for purposes of Indiana’s credit does not include money that is credited to an account and that will be transferred to an ABLE account (as defined in Section 529A of the Internal Revenue Code).

Effective Date: January 1, 2018 (RETROACTIVE)
Code: IC 6-3-3-12
Enrolled Act: HEA 1316(ss), SEC. 9
Summary: Provides that “qualified K-12 education expenses” means expenses that are for tuition in connection with enrollment or attendance at an elementary or secondary public, private, or religious school located in Indiana and are permitted under Section 529 of the Internal Revenue Code.

**Effective Date:** January 1, 2018 (RETROACTIVE)
**Code:** IC 6-3-3-12
**Enrolled Act:** HEA 1316(ss), SEC. 9

Summary: Limits the tax credit for 529 contributions made in tax year 2018 that are designated to pay for qualifying K-12 expenses to an amount equal to the lesser of 10% of the annual contributions or $500. The taxpayer is still subject to the $1,000 credit limit for contributions intended to pay for K-12 expenses and contributions for other qualified higher education expenses.

For years after 2018, the tax credit for 529 contributions that are designated to pay for qualifying K-12 expenses is equal to the lesser of 20% of the annual contributions or $1,000. The taxpayer is still subject to the $1,000 credit limit for contributions intended to pay for K-12 expenses and contributions for other qualified higher education expenses.

**Effective Date:** January 1, 2018 (RETROACTIVE)
**Code:** IC 6-3-3-12
**Enrolled Act:** HEA 1316(ss), SEC. 9

Summary: After December 31, 2018, at the time a contribution is made to or a withdrawal is made from an account or accounts of a college choice 529 education savings plan, the person making the contribution or withdrawal shall designate whether the contribution is made for or the withdrawal will be used for: (1) qualified higher education expenses that are not qualified K-12 education expenses; or (2) qualified K-12 education expenses.

Directs the Indiana Education Savings Authority to use the subaccounts to track the designations.

**Effective Date:** January 1, 2018 (RETROACTIVE)
**Code:** IC 6-3-3-12
**Enrolled Act:** HEA 1316(ss), SEC. 9

Summary: Provides that if the due date for a federal income tax return is extended by the Internal Revenue Service to a date that is later than the date otherwise specified in Indiana, the department may extend the due date of a return required to the due date permitted for the federal income tax return.

**Effective Date:** January 1, 2019
**Code:** IC 6-3-4-3
**Enrolled Act:** HEA 1242(ss), SEC. 23

Summary: Provides that income taxes withheld from riverboat and racino winnings are to be remitted on the 24th day of each month instead of daily.

**Effective Date:** July 1, 2018
**Code:** IC 6-3-4-8.2
**Enrolled Act:** HEA 1242(ss), SEC. 24
**Summary:** Makes technical changes regarding language (“herein” to “in this section”) for section regarding the filing of a consolidated return for an affiliated group of corporations.

**Effective Date:** July 1, 2018  
**Code:** IC 6-3-4-14  
**Enrolled Act:** HEA 1031, SEC. 40

### STATE TAX LIABILITY CREDITS (IC 6-3.1)

**Summary:** Provides that a taxpayer that is entitled to the enterprise zone investment cost credit, the industrial recovery tax credit, the venture capital investment tax credit, the Hoosier business investment tax credit, or the Hoosier alternative fuel vehicle manufacturer tax credit for the 2017 taxable year may elect to carry forward all or any portion of those credits and instead apply the tax credits in the 2018 taxable year. Requires a taxpayer to make an election in order to carry forward the tax credit.

**Effective Date:** January 1, 2018 (RETOACTIVE)  
**Code:** IC 6-3.1-1-3  
**Enrolled Act:** HEA 1316(ss), SEC. 10

**Summary:** Allows the Industrial Recovery (aka DINO) tax credit for pass-throughs to be allocated to shareholders, partners and beneficiaries in a manner other than pro rata ownership basis in certain circumstances. This provision applies only for a project that is located in a development project area, an economic development area, or an urban renewal project area and that includes as part of the project, the use and repurposing of two or more buildings and structures that are at least 75 years old and located at a site at which manufacturing previously occurred over a period of at least 75 years.

**Effective Date:** July 1, 2018  
**Code:** IC 6-3.1-11-24  
**Enrolled Act:** HEA 1242(ss), SEC. 25

**Summary:** Provides that for a taxable year beginning after December 31, 2016, if a taxpayer properly elects to determine the taxpayer’s earned income in accordance with the federal Bipartisan Budget Act of 2018 for purposes of the credit under Section 32 of the Internal Revenue Code, the election shall be treated as being made for purposes of Indiana’s earned income tax credit.

Provides that the minimum earned income and phase out threshold amounts for the credit under this section are subject to the same cost of living adjustments provided in the Internal Revenue Code.

**Effective Date:** January 1, 2018 (RETOACTIVE)  
**Code:** IC 6-3.1-21-6  
**Enrolled Act:** HEA 1316(ss), SEC. 11
LOCAL TAXATION (IC 6-3.5)

Summary: Corrects technical issues in the statute caused by the passage of two conflicting bills in the 2017 legislative session, including that “eligible municipality” means a municipality having a population of at least five thousand (5,000), and statutory references for the meanings of “in-state miles” and “commercial vehicle.”

   Effective Date: Upon Passage
   Code: IC 6-3.5-10-1
   Enrolled Act: SEA 6, SEC. 74

Summary: Corrects technical issues in the statute caused by the passage of two conflicting bills in the 2017 legislative session, including that “eligible municipality” means a municipality having a population of at least five thousand (5,000), defining “vehicle” as opposed to “motor vehicle,” and that “surtax” means the “municipal vehicle excise tax.”

   Effective Date: Upon Passage
   Code: IC 6-3.5-11-1
   Enrolled Act: SEA 6, SEC. 75

Summary: Corrects a technical issue in the statute, replacing the word “multiple” with the word “municipal.”

   Effective Date: Upon Passage
   Code: IC 6-3.5-11-4
   Enrolled Act: SEA 6, SEC. 76

TAXATION OF FINANCIAL INSTITUTIONS (IC 6-5.5)

Summary: Eliminates the addback for financial institutions of the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes. (The Tax Cuts and Jobs Act of 2017 repealed Section 199.)

   Effective Date: January 1, 2018 (RETROACTIVE)
   Code: IC 6-5.5-1-1
   Enrolled Act: HEA 1316(ss), SEC. 12

Summary: Provides a deduction for the amount included in the taxpayer’s gross income under Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017. (Section 118(b)(2) excluded certain contributions (such as land for economic revitalization projects) from a government or civic organization from income for a capital contribution to a corporation. (The Tax Cuts and Jobs Act of 2017 eliminated this exclusion.)

   Effective Date: January 1, 2018 (RETROACTIVE)
   Code: IC 6-5.5-1-1
   Enrolled Act: HEA 1316(ss), SEC. 12
Summary: Provides a deduction for the amount of any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Provides a corresponding addback for any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

Effective Date: January 1, 2018 (RETROACTIVE)
Code: IC 6-5.5-1-1
Enrolled Act: HEA 1316(ss), SEC. 12

MOTOR FUEL AND VEHICLE EXCISE TAXES (IC 6-6)

Summary: Rephrases language within the statute by fixing references to the gasoline tax and the special fuel tax. Adds clarification that references to motor carrier surcharge tax are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018
Code: IC 6-6-1.6-2
Enrolled Act: HEA 1290, SEC. 2

Summary: Removes references to the motor carrier surcharge tax index factor from the fuel tax index factor calculation, as the surcharge tax will be repealed effective July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018
Code: IC 6-6-1.6-3
Enrolled Act: HEA 1290, SEC. 3

Summary: Changes the special fuel excise tax rate starting July 1, 2018 through June 30, 2019. The rate will be $0.26 plus $0.21, multiplied by the special fuel index factor in IC 6-6-1.6-3, and rounded to the nearest cent. Provides that the new applicable rate may not exceed the rate in effect on June 30, 2018 plus $0.23. Moves the annual recalculation from 2018 to 2019, and provides that the new rate each year may not exceed the rate in effect on June 30 of that year by more than two cents.

Effective Date: July 1, 2018
Code: IC 6-6-2.5-28
Enrolled Act: HEA 1290, SEC. 4

Summary: Changes the distribution scheme of the special fuel tax, so that the first 1.5% of revenue collected each month will be deposited in the motor carrier regulation fund. The remaining revenue collected is distributed completely in the same manner as the gasoline tax in IC 6-6-1.1-802.

Effective Date: July 1, 2018
Code: IC 6-6-2.5-68
Enrolled Act: HEA 1290, SEC. 5

Summary: Removes reference to the “surcharge gallon” and the corresponding definition.

Effective Date: July 1, 2018
Code: IC 6-6-4.1-1
Enrolled Act: HEA 1290, SEC. 6
Summary: Removes the stipulation that the tax rate of the motor carrier fuel tax for a carrier that has paid the surcharge tax at the time of purchasing special fuel (that is not an alternative fuel) is the tax rate of the special fuel tax plus the surcharge tax rate. Adds clarification that references to motor carrier surcharge tax are valid until its repeal on July 1, 2018 (per SECTION 9).

   Effective Date: July 1, 2018
   Code: IC 6-6-4.1-4
   Enrolled Act: HEA 1290, SEC. 7

Summary: Repeals IC 6-6-4.1-4.3, which provided for a motor carrier fuel surcharge inventory tax on motor fuel held in storage and offered for sale to motor carriers on the date the surcharge tax rate changes.

   Effective Date: July 1, 2018
   Code: IC 6-6-4.1-4.3
   Enrolled Act: HEA 1290, SEC. 8

Summary: Repeals IC 6-6-4.1-4.5, which imposed the motor carrier surcharge tax.

   Effective Date: July 1, 2018
   Code: IC 6-6-4.1-4.5
   Enrolled Act: HEA 1290, SEC. 9

Summary: Clarifies in the statute describing the certification for proportional use credit that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

   Effective Date: July 1, 2018
   Code: IC 6-6-4.1-4.7
   Enrolled Act: HEA 1290, SEC. 10

Summary: Clarifies in the statute providing for the claim for proportional use credit that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

   Effective Date: July 1, 2018
   Code: IC 6-6-4.1-4.8
   Enrolled Act: HEA 1290, SEC. 11

Summary: Clarifies in the statute providing for the disposition of tax revenue under IC 6-4.1 that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

   Effective Date: July 1, 2018
   Code: IC 6-6-4.1-5
   Enrolled Act: HEA 1290, SEC. 12

Summary: Clarifies in the statute allowing for credits against the motor carrier fuel tax that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

   Effective Date: July 1, 2018
   Code: IC 6-6-4.1-6
   Enrolled Act: HEA 1290, SEC. 13
Summary: Clarifies in the statute providing for the computation of credits, refunds, and interest of taxes under IC 6-4.1 that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018
Code: IC 6-6-4.1-7
Enrolled Act: HEA 1290, SEC. 14

Summary: Provides that if (1) Indiana becomes a member of the International Fuel Tax Agreement, (2) other members net all of their IFTA returns received in a month according to the terms of the Agreement, and (3) the result of netting is that Indiana is owed motor carrier fuel tax or must refund gasoline tax or special fuel tax, then the transmittal shall be done through the IFTA Clearinghouse according to the terms of the Agreement.

Further provides that if Indiana is owed motor carrier fuel tax, it shall be deposited according to the terms prescribed in IC 6-6-4.1-5 (i.e., the state highway fund at IC 8-23-9-54). Conversely, if Indiana owes another jurisdiction money, the money shall be credited pursuant to the refund terms in IC 6-6-1.1-803 (i.e., the motor fuel tax fund).

Effective Date: July 1, 2018
Code: IC 6-6-4.1-14.5
Enrolled Act: HEA 1290, SEC. 15

Summary: Clarifies in the statute providing for the suspension, revocation or temporary authorization of permits that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018
Code: IC 6-6-4.1-17
Enrolled Act: HEA 1290, SEC. 16

Summary: Clarifies in the statute detailing the failure to keep books and records that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018
Code: IC 6-6-4.1-20
Enrolled Act: HEA 1290, SEC. 17

Summary: Clarifies in the statute providing for a civil penalty that references to section 4.5 of this chapter are valid until its repeal on July 1, 2018 (per SECTION 9).

Effective Date: July 1, 2018
Code: IC 6-6-4.1-21
Enrolled Act: HEA 1290, SEC. 18

Summary: Changes reference from vehicles that “were manufactured after December 31, 1980” to “are model years 1981 and later.”

Effective Date: July 1, 2018
Code: IC 6-6-5-3
Enrolled Act: HEA 1311, SEC. 2
Summary: Changes reference from vehicles that “were manufactured after December 31, 1980” to “are model years 1981 and later.”

**Effective Date:** July 1, 2018  
**Code:** IC 6-6-5-3.5  
**Enrolled Act:** HEA 1311, SEC. 3

Summary: Clarifies that the commercial vehicle excise tax that is calculated on October 1 each year is effective on January 1 of the following year. Further clarifies that the sum of the registration fees paid exclude the transportation infrastructure improvement fees and the supplement fees to register electric vehicles and hybrid vehicles during the state’s fiscal year. Finally, clarifies that the calculation for the annual CVET for commercial vehicles other than semitrailers excludes the supplement fees to register electric vehicles and hybrid vehicles.

**Effective Date:** July 1, 2018  
**Code:** IC 6-6-5.5-7  
**Enrolled Act:** HEA 1290, SEC. 19

**Summary:** Imposes an excise tax, known as the heavy equipment rental excise tax, upon the rental of heavy rental equipment from a retail merchant located in Indiana.

Defines “heavy rental equipment” to mean personal property (including attachments used in conjunction with the personal property) (A) that is owned by a person or business that: (i) is classified under 532412 of the North American Industry Classification System Manual in effect on January 1, 2018; and (ii) is a retail merchant in the business of renting heavy equipment, including any attachments; (B) is not intended to be permanently affixed to any real property; and (C) is not subject to registration under IC 9-18.1 for use on a public highway (as defined in IC 9-25-2-4). Clarifies that the term does not include heavy rental equipment that is rented for mining purposes or heavy rental equipment that is eligible for a property tax abatement deduction under IC 6-1.1-12.1 during the calendar year.

Establishes the rate of the heavy equipment rental excise tax imposed under this at two and twenty-five hundredths percent (2.25%) of the gross retail income received by the retail merchant for the rental.

Exempts a transaction involving the rental of heavy rental equipment from the tax if the rentee is the United States government, the state, a political subdivision of the state (as defined in IC 36-1-2-13), or an agency or instrumentality of any of the aforementioned entities. Also exempts the transaction from the tax if it is a sub-rent of the heavy rental equipment from a rentee to another person, and the rentee was liable for the tax imposed under this chapter.

Provides that the heavy equipment rental excise tax shall be sourced to the business location of the retail merchant from which the heavy rental equipment is rented.

Provides that the return to be filed for the payment of the heavy equipment rental excise tax may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as prescribed by the department.
Directs that all revenues collected from the heavy equipment rental excise tax must be deposited in a special account of the state general fund called the heavy equipment rental excise tax account.

Directs that on or before April 30 and October 30 of each year, all amounts held in the heavy equipment rental excise tax account must be distributed to counties. The amount to be distributed to a county treasurer equals the part of the total heavy equipment rental excise taxes being distributed that were initially imposed and collected from within that county treasurer’s county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor the taxing districts within the county where heavy equipment rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

Directs a county treasurer to deposit heavy equipment rental excise tax distributions in a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

Directs the county auditor to apportion, and the county treasurer to distribute, the heavy equipment rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the heavy equipment rental excise tax is sourced by the department.

Directs that before January 1, 2020, the heavy equipment rental excise taxes distributed to a taxing unit must be deposited in the taxing unit’s levy excess fund under IC 6-1.1-18.5-17, or in the case of a school corporation, the school corporation’s levy excess fund under IC 20-44-3.

Directs that after December 31, 2019, the heavy equipment rental excise taxes distributed to a taxing unit must be allocated among the taxing unit’s funds in the same proportion that the taxing unit’s property tax collections are allocated among those funds.

Directs that all distributions from the heavy equipment rental excise tax account must be made by warrants issued by the auditor of state to the treasurer of state ordering those distributions to the appropriate county treasurer.

**Effective Date:** January 1, 2019  
**Code:** IC 6-6-15  
**Enrolled Act:** HEA 1323, SEC. 3

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**TAX ADMINISTRATION (IC 6-8.1)**

**Summary:** Changes technical references from the riverboat admissions tax to the supplemental wagering tax.

**Effective Date:** July 1, 2018  
**Code:** IC 6-8.1-1-1  
**Enrolled Act:** HEA 1242(ss), SEC. 26 and 27
Summary: Makes a technical reference to the heavy equipment rental excise tax.
  
  **Effective Date:** January 1, 2019  
  **Code:** IC 6-8.1-1-1  
  **Enrolled Act:** HEA 1323, SEC. 4

Summary: Provides that the department may waive interest and penalties if the general assembly enacts a change in a listed tax for a tax period that increases a taxpayer’s tax liability for that listed tax after the due date for that listed tax and tax period. However, such a waiver only applies to the extent of the increase in tax liability and only for a period not exceeding sixty (60) days after the change is enacted. Provides that the department may adopt rules, including emergency rules, or issue guidelines to carry out this waiver provision.

  **Effective Date:** Upon passage  
  **Code:** IC 6-8.1-3-17  
  **Enrolled Act:** HEA 1316(ss), SEC. 13

Summary: Makes technical corrections. Also adds an employee of the legislative services agency to the list of recipients to whom certain taxpayer information, otherwise prohibited from being released, may be released for use solely for official purposes.

  **Effective Date:** March 15, 2018  
  **Code:** IC 6-8.1-7-1  
  **Enrolled Act:** SEA 6, SEC. 80

Summary: Makes a technical change.

  **Effective Date:** March 15, 2018  
  **Code:** IC 6-8.1-9-1  
  **Enrolled Act:** SEA 6, SEC. 81

Summary: Changes from an annual requirement to once every five years (beginning with 2023), the requirement that the commissioner report information concerning the implementation of the centralized debt collection program for the previous calendar year to the governor, the budget director, and the legislative council not later than March 1. The report must include: the number of debts collected during the reporting period; the dollar amounts of debts collected; and an estimate of the future costs and benefits that may be associated with the collection program.

A report to the legislative council under this subsection must be in an electronic format under IC 5-14-6. (HEA 1288 (2018) repealed the centralized debt collection program.)

  **Effective Date:** July 1, 2018  
  **Code:** IC 6-8.1-9-14  
  **Enrolled Act:** HEA 1003, SEC. 30
Summary: Authorizes the department to issue a refund in certain circumstances without a taxpayer having to file a refund claim. These circumstances include: an error by the department; an error determined by the department; or a taxpayer’s overpayment determined by the department under an audit or investigation.

Directs the department to prescribe rules or guidelines to govern the circumstances under which the department may issue a refund or credit under this provision.

Clarifies that nothing in this provision shall constitute a requirement that the department issue a refund or credit for an overpayment.

Effective Date: January 1, 2019
Code: IC 6-8.1-9-1.5
Enrolled Act: HEA 1242(ss), SEC. 28

Summary: Repeals the statute authorizing the Department of Revenue to carry out a centralized debt collection program for use by state agencies to collect delinquent amounts owed by state agencies.

Effective Date: July 1, 2018
Code: IC 6-8.1-9-14
Enrolled Act: HEA 1288, SEC. 21

Summary: Includes a “clearinghouse” with claimant agencies to which the department shall transfer funds collected from a debtor under the department’s centralized debt collection program. (HEA 1288 (2018) repealed the centralized debt collection program.)

Effective Date: January 1, 2018 (RETROACTIVE)
Code: IC 6-8.1-9-14
Enrolled Act: HEA 1262, SEC. 4

Summary: In reference to the department’s tax refund setoff program, changes “unit of local government” to “political subdivision” and defines “clearinghouse” as a clearinghouse registered with the department under section IC 6-8.1-9-3.5(c).

Effective Date: January 1, 2018
Code: IC 6-8.1-9-1-1
Enrolled Act: HEA 1262, SEC. 5

Summary: Requires that to obtain a tax refund set off by the department, a local unit of government must direct the clearinghouse with which the claimant agency has an agreement to file an application for the set off on behalf of the claimant agency before a date determined by the department and published on the department’s Internet web site.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3
Enrolled Act: HEA 1262, SEC. 6

Summary: Changes “unit of local government” to “political subdivision” and makes other technical and grammatical changes to statute governing the department’s tax refund offset program.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3.5
Enrolled Act: HEA 1262, SEC. 7
Summary: Eliminates the procedural rules governing a local unit of government’s notice and protest responsibilities regarding a claim for a tax refund offset. The notice and protest duties in cases in which a local unit of government is seeking an offset are now the responsibility of the clearinghouse.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-3.7
Enrolled Act: HEA 1262, SEC. 8

Summary: Extends the requirement from a claimant agency to the clearinghouse that after a claimant agency receives notice that a debtor is entitled to a tax refund from the department, the claimant agency or the clearinghouse must within fifteen (15) days of the receipt of the notice of a tax refund send written notice to the debtor and the department of its intent to have the tax refund set off. This notice must clearly set forth the basis for the claim to the debt and set off.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-5
Enrolled Act: HEA 1262, SEC. 9

Summary: Changes references from “his” to “the debtor’s” and from “he” to “the debtor”.

Effective Date: January 1, 2018
Code: IC 6-8.1-9.5-6
Enrolled Act: HEA 1262, SEC. 10

Summary: Provides that a debtor who receives written notice pursuant to the tax refund debt set-off program is entitled to contest the claimant agency’s right to the debt and set off at a hearing only if the debtor, not later than thirty (30) days after the date the written notice was mailed to the debtor, mails to the claimant agency written notice that the debtor intends to contest the claimant agency’s right to the debt. Previously the deadline was within thirty (30) days of the debtor’s receipt of the notice.

Effective Date: July 1, 2018
Code: IC 6-8.1-9.5-6
Enrolled Act: HEA 1406, SEC. 4

Summary: Provides that if a claimant agency receives written notice that a debtor intends to contest the claim to a debt and set off following the notice provided under IC 6-8.1-9.5-5, the claimant agency shall send written notice of and hold a hearing. The notice issued by a political subdivision must state substantially the following: (1) the political subdivision’s basis for the claim to the debt and set-off; (2) the date on which the political subdivision submitted the debt owed by the debtor for a tax refund set off; (3) the date, time, and place at which the political subdivision will conduct the hearing; (4) the procedures under which the hearing will be conducted; and (5) a statement that in addition to the amount of the debt owed by the debtor, the total amount of the set-off of the debtor’s tax refund may include the following fees for processing the set-off of the debtor’s tax refund, as applicable: (A) the collection fee described in IC 6-8.1-9.5-10(a) or (B) one or more local collection assistance fees described in IC 6-8.1-9.5-10(b).

Effective Date: January 1, 2018 (RETROACTIVE)
Code: IC 6-8.1-9.5-7
Enrolled Act: HEA 1262, SEC. 11
**Summary:** Provides that upon receipt of certification of a debt, the department shall set off the appropriate amount and now pay it to the clearinghouse, when appropriate, instead of just to the appropriate claimant agency as the law previously directed.

*Effective Date:* January 1, 2018 (RETROACTIVE)
*Code:* IC 6-8.1-9.5-8
*Enrolled Act:* HEA 1262, SEC. 12

**Summary:** For debt owed to a political subdivision, the local collection allowance imposed on the set-off debt shall be paid to the clearinghouse’s account held by the investment pool if the clearinghouse so directs.

*Effective Date:* January 1, 2018
*Code:* IC 6-8.1-9.5-10
*Enrolled Act:* HEA 1262, SEC. 13

**Summary:** Makes technical changes and changes to the titles of government agencies and programs in the priority list for claims to tax refunds under the department’s refund set-off program.

*Effective Date:* July 1, 2018
*Code:* IC 6-8.1-9.5-12
*Enrolled Act:* SEA 238, SEC. 16

**Summary:** makes technical changes.

*Effective Date:* July 1, 2018
*Code:* IC 6-8.1-9.5-12
*Enrolled Act:* HEA 1288, SEC. 22

**Summary:** Makes technical changes.

*Effective Date:* March 15, 2018
*Code:* IC 6-8.1-9.5-12
*Enrolled Act:* SEA 6, SEC. 82

**Summary:** Requires the following information to be included in the department’s annual report to the governor and legislative council no later than October 1 of each year: the number of taxpayers; the amount of gross collections; the amount of net collections; the amount of refunds; the amount of collection allowances; the amount of administrative costs; and the amount of delinquencies by type of tax collected by the department.

*Effective Date:* July 1, 2018
*Code:* IC 6-8.1-14-4
*Enrolled Act:* HEA 1003, SEC. 31
Summary: Adds a new chapter to IC 6-8.1, creating and establishing the Department of State Revenue Pilot Program, which will assist Indiana, other states, and other government agencies, in the administration of various governmental responsibilities under the International Registration Plan and the International Fuel Tax Agreement.

Provides definitions for the “pilot program” and “public employee.”

Provides that the pilot program may be staffed by non-public employees, allows the department to determine their compensation, duties, etc., and clarifies the legal standards and laws that the employees will be subject to or immune from.

Permits the Department to enter into contracts necessary to carry out the pilot program efficiently.

Establishes the department of state revenue pilot program fund (which will be administered by the department) and the purposes and standards for said fund.

Creates an exception to the public records law for records pertaining to incremental pricing, trade secrets, or confidential financial information.

Clarifies that local and state taxes may not be imposed on the pilot program, except as permitted under state or federal law.

Provides that on or before November 1 of each year, the department must submit a report to the interim study committee on roads and transportation, which must be in an electronic format and contain information concerning pilot program activity during the preceding state fiscal year.

Permits the Department to adopt emergency rules to implement this chapter.

Effective Date: July 1, 2018
Code: IC 6-8.1-16.3
Enrolled Act: HEA 1311, SEC. 4

Summary: Provides that for taxable years beginning after December 31, 2018, an income tax return preparer may not provide tax preparation services for income tax returns unless the income tax return preparer provides a Preparer Tax Identification Number (PTIN) when the income tax return preparer submits an income tax return to the department and signs the income tax return as a paid preparer.

Provides that the department may impose a $50 penalty for each violation (but not to exceed $25,000 in a calendar year) on any income tax return preparer who violates this provision by failing to provide the income tax return preparer’s PTIN.

Provides that the department may develop and by rule implement a program using PTINs as an oversight mechanism to assess returns to identify high error rates, patterns of suspected fraud, and unsubstantiated bases for tax positions by income tax return preparers.
Provides that the department may establish formal and regular communication protocols with the commissioner of the Internal Revenue Service to share and exchange PTIN information for income tax return preparers who are suspected of fraud, who have been disciplined, or who are barred from filing tax returns with the department or the Internal Revenue Service.

Provides that the department may establish additional communication protocols with other states to exchange similar enforcement or discipline information.

**Effective Date:** January 1, 2019  
**Code:** IC 6-8.1-17  
**Enrolled Act:** HEA 1242(ss), SEC. 29

**INNKEEPERS AND OTHER LOCAL TAXES (IC 6-9)**

**Summary:** Eliminates the provision requiring that county innkeeper’s tax for St. Joseph County be reported on forms approved by the county treasurer.

**Effective Date:** July 1, 2018  
**Code:** IC 6-9-1-5  
**Enrolled Act:** HEA 1056, SEC. 1

**Summary:** Eliminates the provision requiring that county innkeeper’s tax for Lake County be reported on forms approved by the county treasurer.

**Effective Date:** July 1, 2018  
**Code:** IC 6-9-2-1  
**Enrolled Act:** HEA 1056, SEC. 2

**Summary:** Eliminates the provision requiring that county innkeeper’s tax for Vanderburgh County be reported on forms approved by the county treasurer.

**Effective Date:** July 1, 2018  
**Code:** IC 6-9-2.5-6  
**Enrolled Act:** HEA 1056, SEC. 3

**Summary:** Eliminates the provision requiring that county innkeeper’s tax for Floyd County and Clark County be reported on forms approved by the respective county treasurer.

**Effective Date:** July 1, 2018  
**Code:** IC 6-9-3-4  
**Enrolled Act:** HEA 1056, SEC. 4

**Summary:** Eliminates the provision requiring that county innkeeper’s tax for Monroe County be reported on forms approved by the county treasurer.

**Effective Date:** July 1, 2018  
**Code:** IC 6-9-4-6  
**Enrolled Act:** HEA 1056, SEC. 5

**Summary:** Eliminates the provision requiring that county innkeeper’s tax for LaPorte County be reported on forms approved by the county treasurer.

**Effective Date:** July 1, 2018  
**Code:** IC 6-9-6-6  
**Enrolled Act:** HEA 1056, SEC. 6
Summary: Eliminates the provision requiring that county innkeeper’s tax for Tippecanoe County be reported on forms approved by the county treasurer.
   Effective Date: July 1, 2018
   Code: IC 6-9-7-6
   Enrolled Act: HEA 1056, SEC. 7

Summary: Makes technical change.
   Effective Date: July 1, 2018
   Code: IC 6-9-7-7
   Enrolled Act: HEA 1374, SEC. 62

Summary: Eliminates the provision requiring that county innkeeper’s tax for Marion County be reported on forms approved by the county treasurer.
   Effective Date: July 1, 2018
   Code: IC 6-9-8-2
   Enrolled Act: HEA 1056, SEC. 8

Summary: Eliminates the provision requiring that county innkeeper’s tax for Allen County be reported on forms approved by the county treasurer.
   Effective Date: July 1, 2018
   Code: IC 6-9-9-2
   Enrolled Act: HEA 1056, SEC. 9

Summary: Eliminates the provision requiring that county innkeeper’s tax for Wayne County be reported on forms approved by the county treasurer.
   Effective Date: July 1, 2018
   Code: IC 6-9-10-6
   Enrolled Act: HEA 1056, SEC. 10

Summary: Eliminates the provision requiring that county innkeeper’s tax for White County be reported on forms approved by the county treasurer.
   Effective Date: July 1, 2018
   Code: IC 6-9-10.5-6
   Enrolled Act: HEA 1056, SEC. 11

Summary: Eliminates the provision requiring that county innkeeper’s tax for Vigo County be reported on forms approved by the county treasurer.
   Effective Date: July 1, 2018
   Code: IC 6-9-11-6
   Enrolled Act: HEA 1056, SEC. 12

Summary: Eliminates the provision requiring that county innkeeper’s tax for Brown County be reported on forms approved by the county treasurer.
   Effective Date: July 1, 2018
   Code: IC 6-9-14-6
   Enrolled Act: HEA 1056, SEC. 13
Summary: Eliminates the provision requiring that county innkeeper’s tax for Jefferson County be reported on forms approved by the county treasurer.
   **Effective Date:** July 1, 2018  
   **Code:** IC 6-9-15-6  
   **Enrolled Act:** HEA 1056, SEC. 14

Summary: Eliminates the provision requiring that county innkeeper’s tax for Howard County be reported on forms approved by the county treasurer.
   **Effective Date:** July 1, 2018  
   **Code:** IC 6-9-16-6  
   **Enrolled Act:** HEA 1056, SEC. 15

Summary: Eliminates the provision requiring that county innkeeper’s tax for Madison County be reported on forms approved by the county treasurer.
   **Effective Date:** July 1, 2018  
   **Code:** IC 6-9-17-3  
   **Enrolled Act:** HEA 1056, SEC. 16

Summary: Eliminates the provision within the uniform county innkeeper’s tax statute providing that a county fiscal body may adopt an ordinance to require that the tax be reported on forms approved by the county treasurer.
   **Effective Date:** July 1, 2018  
   **Code:** IC 6-9-18-3  
   **Enrolled Act:** HEA 1056, SEC. 17

Summary: Provides that a member of the commission appointed by the county to promote the development and growth of the convention, visitor, and tourism industry in the county need not be a resident of the county if the member is an owner or an executive level employee of a convention, visitor, or tourism business that is located within the county. However, the member must be a resident of Indiana.

Also eliminates the restriction that no more than a simple majority of the members of the commission may be affiliated with the same political party.
   **Effective Date:** July 1, 2018  
   **Code:** IC 6-9-18-5  
   **Enrolled Act:** HEA 1056, SEC. 18

Summary: Eliminates the provision requiring that county innkeeper’s tax for Elkhart County be reported on forms approved by the county treasurer.
   **Effective Date:** July 1, 2018  
   **Code:** IC 6-9-19-3  
   **Enrolled Act:** HEA 1056, SEC. 19
Summary: Directs the department to prescribe a standard return form to be used by a taxpayer with remittance of the innkeeper’s tax to the Department of Revenue if the taxpayer files a separate return for the innkeeper’s tax or to the county treasurer, if an ordinance has been adopted requiring the payment of the innkeeper’s tax to the county treasurer instead of the Department of Revenue.

Effective Date: July 1, 2018
Code: IC 6-9-29-3
Enrolled Act: HEA 1056, SEC. 20

Summary: Requires that each month, the Department of Revenue provide summary data of the amount of the county’s innkeeper’s tax collections to the commission established for that county.

Requires that for a county that has adopted an ordinance requiring the payment of the innkeeper’s tax to the county treasurer instead of the Department of Revenue, the county treasurer shall determine and report the amount of innkeeper’s tax collected in the county in the preceding calendar year to the Department of Revenue before March 1 of each year.

Requires that the department shall provide summary data of the total amount of the county’s innkeeper’s tax collected in the preceding calendar year to the commission established for that county not later than April 1 of each year.

Effective Date: July 1, 2018
Code: IC 6-9-29-5
Enrolled Act: HEA 1056, SEC. 21

Summary: Establishes that purposes of reporting under this section, “commission” refers to the following: (1) a board of managers established under IC 6-9-1-2 (St. Joseph County), IC 6-9-3-1 (Floyd/Clark County), IC 6-9-6-2 (LaPorte County), IC 6-9-10-2 (Wayne County), or IC 6-9-15-2 (Jefferson County); (2) a capital improvement board of managers established under IC 36-10-9-3 (Marion County) or IC 36-10-8 (Allen County); (3) a commission established under IC 6-9-10.5-9 (White County), IC 6-9-18-5 (Uniform County Innkeeper’s Tax), IC 6-9-19-5 (Elkhart County), IC 6-9-32-5 (Jackson County), or IC 6-9-37-5 (Hendricks County); (4) a convention and visitor bureau established under IC 6-9-2-3 (Lake County) or designated as a grant recipient under IC 6-9-9-3(b) (Allen County); (5) a convention and visitor commission established under: IC 6-9-2.5-2 (Vanderburgh County), IC 6-9-4-2 (Monroe County), IC 6-9-7-2 (Tippecanoe County), IC 6-9-11-2 (Vigo County), IC 6-9-14-2 (Brown County), IC 6-9-16-2 (Howard County) or IC 6-9-17-5 (Madison County); and (6) any other similar entity that is authorized to administer funds received from an innkeeper’s tax imposed under IC 6-9.

Effective Date: July 1, 2018
Code: IC 6-9-29-5
Enrolled Act: HEA 1056, SEC. 21
**Summary:** Provides that for the capital improvement board revenue replacement supplemental tax, the county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. In the case of the admissions tax and the supplemental auto rental excise tax, the county fiscal body may adopt an ordinance to require that the tax reported on forms approved by the county treasurer.

*Effective Date:* July 1, 2018  
*Code:* IC 6-9-31-2  
*Enrolled Act:* HEA 1056, SEC. 22

**Summary:** Eliminates the provision requiring that county innkeeper’s tax for Jackson County be reported on forms approved by the county treasurer.

*Effective Date:* July 1, 2018  
*Code:* IC 6-9-32-3  
*Enrolled Act:* HEA 1056, SEC. 23

**Summary:** Eliminates the provision requiring that county innkeeper’s tax for Hendricks County be reported on forms approved by the county treasurer.

*Effective Date:* July 1, 2018  
*Code:* IC 6-9-37-3  
*Enrolled Act:* HEA 1056, SEC. 24

**Summary:** Makes a technical change.

*Effective Date:* Upon passage  
*Code:* IC 6-9-36-8  
*Enrolled Act:* HEA 1374, SEC. 63

**Summary:** Authorizes Vigo County to enact a food and beverage (FAB) tax not to exceed one percent.

*Effective Date:* Upon passage  
*Code:* IC 6-9-48  
*Enrolled Act:* HEA 1242(ss), SEC. 30

**ALCOHOL AND TOBACCO (IC 7.1)**

**Summary:** Makes technical corrections regarding outdated references and older formatting.

*Effective Date:* March 15, 2018  
*Code:* IC 7.1-4-7-2  
*Enrolled Act:* SEA 6, SEC. 131

**Summary:** Makes technical corrections regarding outdated references and older formatting.

*Effective Date:* March 15, 2018  
*Code:* IC 7.1-4-7-6  
*Enrolled Act:* SEA 6, SEC. 132

**Summary:** Makes technical corrections regarding outdated references and older formatting.

*Effective Date:* March 15, 2018  
*Code:* IC 7.1-4-7-7  
*Enrolled Act:* SEA 6, SEC. 133
Summary: Makes technical corrections regarding outdated references and older formatting.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-7-8

**Enrolled Act:** SEA 6, SEC. 134

Summary: Makes technical corrections regarding outdated references and older formatting.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-7-9

**Enrolled Act:** SEA 6, SEC. 135

Summary: Makes technical corrections regarding outdated references and older formatting.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-9-2

**Enrolled Act:** SEA 6, SEC. 136

Summary: Makes technical corrections regarding outdated references and older formatting.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-10-3

**Enrolled Act:** SEA 6, SEC. 137

Summary: Makes technical corrections regarding outdated references and older formatting.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-5-5-10

**Enrolled Act:** SEA 6, SEC. 138

Summary: Makes technical changes.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-7-2

**Enrolled Act:** SEA 6, SEC. 131

Summary: Makes technical changes.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-7-6

**Enrolled Act:** SEA 6, SEC. 132

Summary: Makes technical changes.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-7-7

**Enrolled Act:** SEA 6, SEC. 133

Summary: Makes technical changes.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-7-8

**Enrolled Act:** SEA 6, SEC. 134

Summary: Makes technical changes.

**Effective Date:** March 15, 2018

**Code:** IC 7.1-4-7-9

**Enrolled Act:** SEA 6, SEC. 135
Summary: Makes technical changes.
Effective Date: March 15, 2018
Code: IC 7.1-4-9-2
Enrolled Act: SEA 6, SEC. 136

Summary: Makes technical changes.
Effective Date: March 15, 2018
Code: IC 7.1-4-10-3
Enrolled Act: SEA 6, SEC. 137

Summary: Makes a technical change.
Effective Date: March 15, 2018
Code: IC 7.1-5-5-10
Enrolled Act: SEA 6, SEC. 138

**MOTOR CARRIER REGULATION (IC 8-2.1)**

Summary: Makes technical changes regarding language (“thereunder” to “under this chapter”) for the chapter regarding motor carrier regulation for the transportation of passengers and household goods.
Effective Date: July 1, 2018
Code: IC 8-2.1-22-27
Enrolled Act: HEA 1031, SEC. 80

Summary: Makes technical changes regarding language (“thereunder” to “under this chapter”) for the chapter regarding motor carrier regulation for the transportation of passengers and household goods.
Effective Date: July 1, 2018
Code: IC 8-2.1-22-31
Enrolled Act: HEA 1031, SEC. 81

Summary: Changes the minimum level of financial responsibility for contract carriers that transport railroad employees, to at least five million dollars ($5,000,000).
Effective Date: July 1, 2018
Code: IC 8-2.1-22-46
Enrolled Act: HEA 1301, SEC. 2

**MOTOR VEHICLES – GENERAL PROVISIONS (IC 9-13)**

Summary: Changes the definition of “overweight divisible load” so that bulk milk does not fall within the meaning of “agricultural commodities.”
Effective Date: July 1, 2018
Code: IC 9-13-2-120.7
Enrolled Act: SEA 212, SEC. 1
CERTIFICATES OF TITLE (IC 9-17)

Summary: Provides that a certificate of title may be possessed either in printed form or electronic form.
   Effective Date: July 1, 2018
   Code: IC 9-17-2-4
   Enrolled Act: HEA 1095, SEC. 2

Summary: Provides that if a certificate of title is maintained electronically by the bureau, the BMV is not required to physically deliver the certificate of title. Instead, they shall provide electronic notification either to the person who owns the vehicle for which the certificate of title was issued, if no lien or encumbrance appears on the certificate of title; or if a lien or an encumbrance appears on the certificate of title, to the person that holds the lien or an encumbrance as set forth in the application for the certificate of title.
   Effective Date: July 1, 2018
   Code: IC 9-17-2-14.5
   Enrolled Act: HEA 1095, SEC. 3

Summary: Repeals definition of “third party.”
   Effective Date: July 1, 2018
   Code: IC 9-17-3-0.5
   Enrolled Act: HEA 1095, SEC. 4

Summary: Defines “transferring party” to mean a “person that is listed on the certificate of title as the owner of the vehicle, or a person that is acting as an agent of the owner and holds power of attorney for the owner of the vehicle.”
   Effective Date: July 1, 2018
   Code: IC 9-17-3-0.6
   Enrolled Act: HEA 1095, SEC. 5

Summary: Clarifies that the word “duplicate” on a duplicate title shall be notated on the certificate, not necessarily printed or stamped in ink as had been required before.
   Effective Date: July 1, 2018
   Code: IC 9-17-3-2
   Enrolled Act: HEA 1095, SEC. 6

Summary: Replaces the terms “seller or transferor” with “transferring party,” for purposes of the person responsible for filling in the blanks of a certificate of title on a vehicle that is sold or transferred.
   Effective Date: July 1, 2018
   Code: IC 9-17-3-3.2
   Enrolled Act: HEA 1095, SEC. 7

Summary: Replaces the terms “seller or transferor” with “transferring party,” for purposes of endorsing the certificate of title by assigning the certificate of title with warranty of title. Further clarifies that the certificate of title may be delivered or otherwise transmitted.
   Effective Date: July 1, 2018
   Code: IC 9-17-3-3.4
   Enrolled Act: HEA 1095, SEC. 8
Summary: For buyback vehicles, removes the requirement that the words “Manufacturer Buyback Disclosure on File” appear “on the face of” the new certificate of title; it merely needs to appear on the new certificate of title.

Effective Date: July 1, 2018
Code: IC 9-17-3-3.5
Enrolled Act: HEA 1095, SEC. 9

Summary: Clarifies that the certificate of title may be delivered or otherwise transmitted.

Effective Date: July 1, 2018
Code: IC 9-17-3-9
Enrolled Act: HEA 1095, SEC. 10

Summary: Removes the requirement for a certificate of title for an assembled vehicle that the words “Reconstructed Vehicle” appear “on the front of” the new certificate of title; it merely needs to appear on the new certificate of title.

Effective Date: July 1, 2018
Code: IC 9-17-4-4
Enrolled Act: HEA 1095, SEC.11

Summary: Provides that persons having physical possession of a certificate of title for a vehicle because the person has a lien or an encumbrance on the vehicle must now note the discharge on the certificate of title over the signature of the holder of the lien or encumbrance, in addition to delivering not more than ten (10) business days after receipt of the final payment for the satisfaction or discharge of the lien or encumbrance indicated upon the certificate of title.

Further provides that a person having a lien or encumbrance on a vehicle for which the certificate of title is electronically recorded shall electronically release the lien or encumbrance not more than ten (10) days after the receipt of the final payment for the satisfaction or discharge of the lien or encumbrance. The electronic lien or encumbrance release referenced in this subsection constitutes notice to the bureau that the lien or encumbrance has been satisfied or discharged.

Further provides that a person having a lien or encumbrance on a vehicle for which the certificate of title is electronically recorded shall notify the person who is either listed on the certificate of title as owner of the vehicle, or who is acting as an agent of the owner and holds power of attorney for the owner of the vehicle, of the release of the lien or encumbrance not more than ten (10) business days after receipt of the final payment for the satisfaction or discharge of the lien or encumbrance.

Further provides that a notice of the release of the lien must include the date the satisfaction or discharge of the lien or encumbrance occurred, as well as the name and address of the person who is listed on the certificate of title as owner of the vehicle, or who is acting as an agent of the owner and holds power of attorney for the owner of the vehicle.

Provides that when the bureau receives notice of an electronic lien or encumbrance release, the bureau shall remove the record of the lien or encumbrance from the certificate of title.
Adds the failure to notify the owner of a vehicle or the owner’s agent of the release of the lien and the failure to deliver a certificate of title to the owner of a vehicle to the list of Class C infractions.

**Effective Date:** July 1, 2018  
**Code:** IC 9-17-5-1  
**Enrolled Act:** HEA 1095, SEC. 12

**Summary:** Adds section 1 as an exception to this statute, which applies to security agreements covering a security interest in a vehicle. Removes the requirement that whenever a lien is discharged, the holder shall note the discharge on the certificate of title over the signature of the holder, as that is now covered in section 1 of this chapter.

**Effective Date:** July 1, 2018  
**Code:** IC 9-17-5-5  
**Enrolled Act:** HEA 1095, SEC. 13

**Summary:** Specifies that for a vehicle that is assembled using all new or used vehicle parts “that does not resemble a specific manufacturer make or model” (rather than a specialty constructed vehicle as was previously stated), the certificate of title shall contain the notation “RECONSTRUCTED VEHICLE” if the certificate of title is issued before January 1, 2019, or “SPECIALTY CONSTRUCTED VEHICLE,” if the certificate of title is issued after December 31, 2018.

Removes the requirement that a certificate of title for a vehicle assembled using a salvage vehicle or parts contain the phrase “REBUILT”.

Further specifies that for a vehicle with a body built to resemble and be a reproduction of another vehicle of a given year that was manufactured at least twenty-five (25) years in the past and which is assembled using all new or used parts, the certificate of title shall contain the notation “SPECIALTY CONSTRUCTED VEHICLE”, if the certificate of title is issued before January 1, 2019, or “REPLICA VEHICLE”, if the certificate of title is issued after December 31, 2018.

Finally specifies that for a vehicle that has been permanently altered from its original construction by adding, removing, or substituting component parts, the certificate of title shall contain the notation “RECONSTRUCTED.”

**Effective Date:** January 1, 2019  
**Code:** IC 9-17-4-4  
**Enrolled Act:** HEA 1311, SEC. 6

**Summary:** Removes the requirement that the bureau designate special identification numbers consecutively, beginning with the number one (1), preceded by the letters “MVIN”, and followed by the letters “IND” in the order of the filing of applications. Instead, the BMV will designate special identification numbers in a manner that allows a person to distinguish a special identification number issued by the bureau from any other vehicle identification number.

**Effective Date:** July 1, 2018  
**Code:** IC 9-17-4-10  
**Enrolled Act:** HEA 1311, SEC. 7
MOTOR VEHICLE REGISTRATION (IC 9-18.1)

Summary: Regarding the prohibition on the BMV to register a private bus that has an expired certificate which indicates compliance with an inspection program established under IC 9-19-22-3, clarifies that this applies to private buses designed or used to transport more than fifteen (15) passengers, including the driver. This means that a private bus designed for fifteen or fewer passengers need not have the certificate at issue and can register without it.

   Effective Date: July 1, 2018
   Code: IC 9-18.1-3-6
   Enrolled Act: SEA 266, SEC. 1

Summary: Clarifies that a license plate not only needs to be horizontal, but in an upright position that displays the registration expiration year in the upper right corner. Provides that upon the renewal of a vehicle registration, a license plate other than a temporary license plate must display a renewal sticker that is securely affixed in the upper right corner of the license plate and that covers the sticker with the previous registration expiration year.

   Effective Date: July 1, 2018
   Code: IC 9-18.1-4-4
   Enrolled Act: SEA 266, SEC. 2

Summary: Clarifies that the fees collected for not-for-hire bus registration under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

   Effective Date: July 1, 2018
   Code: IC 9-18.1-5-4
   Enrolled Act: HEA 1290, SEC. 33

Summary: Removes references to specific vehicle types, so that fees collected for any vehicle under the International Registration Plan are distributed in a manner described in this statute.

   Effective Date: July 1, 2018
   Code: IC 9-18.1-5-10.5
   Enrolled Act: HEA 1290, SEC. 34

Summary: Clarifies that the fees collected for recovery vehicle registration under the International Registration Plan are distributed in a manner described in IC 9-18.1-5-10.5, and not as described in this section.

   Effective Date: July 1, 2018
   Code: IC 9-18.1-6-4
   Enrolled Act: HEA 1290, SEC. 35

Summary: Provides that a vehicle that is owned and used for official business by an approved postsecondary educational institution listed in IC 21-7-13-6(a)(1)(C) is exempt from the payment of registration fees under IC 9-18.1.

   Effective Date: July 1, 2018
   Code: IC 9-18.1-9-1
   Enrolled Act: HEA 1311, SEC. 8
Summary: Clarifies that the transportation infrastructure improvement fee is apportioned if the vehicle for which the transportation infrastructure improvement fee applies is registered under the International Registration Plan.

Effective Date: Upon passage
Enrolled Act: HEA 1290, SEC. 36

SIZE AND WEIGHT REGULATION (IC 9-20)

Summary: Creates a definition for “equivalent single axle load,” which means “the known quantifiable and standardized amount of damage to highway pavement structures equivalent to one pass of a single 18,000 pound dual tire axle, with all four tires on the axle inflated to 110 pounds per square inch.”

Allows INDOT or the local authority that has jurisdiction over a highway or street and that is responsible for the repair and maintenance of the highway or street to, upon proper application in writing and upon good cause shown, grant a permit for transporting bulk milk in loads of up to 100,000 pounds.

Provides that INDOT shall grant an annual bulk milk permit to an applicant whose application is approved if their total equivalent single axle load calculation is equal to or less than 2.40 equivalent single axle load credit. The fee for an annual bulk milk permit is $20. Provides that INDOT may grant a bulk milk permit to an applicant whose total equivalent single axle load calculation is greater than 2.40 equivalent single axle load credit pursuant to IC 9-20-6-2.

Effective Date: July 1, 2018
Code: IC 9-20-6-2.1
Enrolled Act: SEA 212, SEC. 2

MOTOR VEHICLE FEES (IC 9-29)

Summary: Repeals IC 9-29, an Article which included statutes detailing fees collected by the BMV and the Department that had previously been repealed in prior sessions.

Effective Date: Upon Passage
Code: IC 9-29
Enrolled Act: SEA 6, SEC. 149

Summary: Repeals IC 9-29, an Article which included statutes detailing fees collected by the BMV and the Department that had previously been repealed in prior sessions.

Effective Date: Upon Passage
Code: IC 9-29
Enrolled Act: SEA 6, SEC. 149
PUBLIC SAFETY (IC 10)

Summary: Requires state and local employees, contractors, and subcontractors whose duties include access to confidential tax information to submit to and update background checks in order to ensure that Indiana government agencies maintain access to federal taxpayer information.

Effective Date: Upon passage
Code: IC 10-13-3-38.5
Enrolled Act: HEA 1242(ss), SEC. 31

CIVIL LAW AND PROCEDURE (IC 34)

Summary: Adds IC 6-8.1-16.3-3 (Created in SECTION 4), concerning actions taken by an employee of the department of state revenue pilot program, to the list of statutes outside IC 34 that confer immunity.

Effective Date: July 1, 2018
Code: IC 34-30-2-16.4
Enrolled Act: HEA 1311, SEC. 25

MISCELLANEOUS AND NON-CODE PROVISIONS

Summary: Postpones the effective date of P.L. 181-2016 Section 19, as changed by P.L. 217-2017 Section 172, regarding the taxation of certain lodging transactions involving a facilitator, from July 1, 2018 to July 1, 2019.

Effective Date: Upon passage
Code: Non-code (Affects IC 6-2.5-1-19.5, IC 6-2.5-4-4 and IC 6-2.5-4-4.2.)
Enrolled Act: HEA 1242(ss), SEC. 35

Summary: Allows the trustees of Indiana University, Purdue University, University of Southern Indiana, Ball State University, and Ivy Tech Community College to issue and sell bonds for certain capital projects (authorized in the 2017 state budget bill) before June 30, 2019.

Effective Date: Upon passage
Code: Non-code
Enrolled Act: HEA 1316(ss), SEC. 15
Additional Tax Law Education Information

Federal

The IRS Nationwide Tax Forums Online (NTFO) provides information for tax professionals from the speakers at the IRS Nationwide Tax Forums.

The seminars include:

- a 50-minute interactive video of the seminar, synchronized with the
- PowerPoint presentation
- downloadable slides and complete transcripts for each seminar

NTFO courses may be taken for continuing education credit (for a fee) or may be audited for free (no credit given for auditing).

http://www.irstaxforumsonline.com/

Neighboring States

Illinois Department of Revenue
P.O. Box 19010
Springfield, IL 62794-9010
Website: www.revenue.state.il.us
Illinois Department of Revenue Tax Professionals Page
http://tax.illinois.gov/TaxProfessionals/
University of Illinois
https://taxschool.illinois.edu/

Kentucky Department of Revenue
501 High Street
Frankfort, KY 40601
Website: www.revenue.ky.gov
University of Kentucky
http://www.uky.edu/uktax/gensem.html
http://www.uky.edu/uktax/2017 brochure.pdf
Michigan Department of Treasury
Lansing, MI 48922
Website: www.michigan.gov/treasury
Michigan Department of Treasury Tax Professionals Page
http://www.michigan.gov/taxes/0,4676,7-238-43549---,00.html
Michigan State University Income Tax School
http://www.canr.msu.edu/taxschool/
University of Michigan Tax Seminars
http://conferences.umich.edu/participants/tax-seminars/

Ohio Department of Taxation
4485 Northland Ridge Blvd.
Columbus, OH 43229
Website: www.tax.ohio.gov
Ohio Department of Taxation Tax Professional Assistance
http://www.tax.ohio.gov/tax_professionals/tax_professional_assistance.aspx
Ohio Department of Taxation Virtual Tax Academy
http://www.tax.ohio.gov/Researcher/VTA/current.aspx
Ohio State University Income Tax Schools
http://go.osu.edu/taxschools
# 2019 Due Date Table for Individual Income Tax Filers

<table>
<thead>
<tr>
<th>Date</th>
<th>Form Type/Filing/Payment Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/15/19</td>
<td>Farmer/fisherman (2/3rd rule): only one est. payment due</td>
</tr>
<tr>
<td>01/31/19</td>
<td>File IND return, pay tax due, no 4th installment payment due</td>
</tr>
<tr>
<td>03/01/19</td>
<td>Farmer/fisherman (2/3rd rule): file return/pay by March 1, no est. tax due</td>
</tr>
<tr>
<td>04/15/19</td>
<td>IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40, IT-9</td>
</tr>
<tr>
<td>06/15/19</td>
<td>IT-40ES; ES-40 (2nd est. installment period)</td>
</tr>
<tr>
<td>07/01/19</td>
<td>SC-40, IT-40 &amp; IT-40PNR if claiming Unified Tax Credit for Elderly (without extension)</td>
</tr>
<tr>
<td>09/17/19</td>
<td>IT-40ES; ES-40 (3rd est. installment period)</td>
</tr>
<tr>
<td>11/14/19</td>
<td>State filing due date if filing under extension (federal Form 4868 and/or IT-9)</td>
</tr>
<tr>
<td>01/15/20</td>
<td>IT-40ES; ES-40 (4th est. installment period)</td>
</tr>
<tr>
<td>01/31/20</td>
<td>File IND return, pay tax due, no 4th installment payment due</td>
</tr>
<tr>
<td>01/31/20</td>
<td>Farmer/fisherman (2/3rd rule): file return/pay by March 1, no est. tax due</td>
</tr>
</tbody>
</table>
Due Dates for Corporate Forms

Form IT-20 Indiana Corporate Income Tax Return

Due 15th day of fifth month following the end of the taxable year

Form IT-20S Indiana S Corporation Return

Due 15th day of fourth month following the end of the tax year

Form IT-65 Indiana Partnership Return

Due 15th day of fourth month following the end of the tax year

Form IT-20 Indiana Corporate Income Tax Return

Extended due date is 30 days after 15th day of tenth month after the end of the taxpayer’s taxable year.

Form IT-20S (Indiana S Corp) and Form IT-65 (Indiana Partnership)

Due the 15th day of tenth month after the end of the taxpayer’s tax year
2018 Forms Updates

Add-Backs

Sunset
• Domestic Production Activities Add-Back # 103 sunset 12/31/17

New IND
• Federal Repatriated Dividend Deduction Add-Back #139
  • Untaxed foreign earnings or profit is now a dividend (repatriated dividend that should be reported for federal and state purposes beginning with tax year 2017. Indiana partially aligns with the IRS on how this income is ultimately reported. Impacted taxpayers must include the gross amount of the repatriated dividend in the taxpayer’s Indiana AGI. Federal law allows a deduction for a portion of these foreign earnings in determining federal adjusted gross income. However, Indiana law requires an addback of this deduction in determining Indiana adjusted gross income.

New IND and COR
• Excess Federal Interest Deduction Modification #142
  • IRC Section 163(j) limits the federal interest deduction for most business interest to 30% of adjusted taxable income plus business interest. However, Indiana decoupled from this provision. Subtract an amount equal to the amount as a deduction for excess business interest under IRC Section 163(j) in the year in which the interest was first paid or accrued. If you are deducting any business interest carried over from a previous year, add the amount of this interest deducted.

New COR
• Federal Gross Repatriated Dividend Add-Back #138
  • Add back all repatriated dividend income listed on IRC Section 965 Transition Tax Statement line 1.
    □ Note: This income is treated as a foreign source dividend. Filers should use Schedule IT-20FSD to calculate the proper deduction for Indiana taxes.

  • If you are filing as a REIT, add back the IRC Section 965(c) deduction using 3-digit code 139.
  • IT-20 – Add back line 1 of the Transition Tax Statement using 3-digit code 138. Filers will use Schedule IT-20 FSD to calculate the repatriated income.
  • IT-20NP – Add back Line 7 of the Transition Tax Statement using 3-digit code 138.

  • IT-41 – For a corporation that did not distribute all repatriated dividends (IRC Section 965) received by it, list the amount on Line 1 of the IRC 965 Transition Tax Statement. If a portion of the dividends were distributed, list on the portion not distributed.
  • FIT-20 – No addback is required. If any repatriated income is reported on Line 1, then the portion included will be deducted as non-US income.
• Federal Repatriated Dividend Deduction Add-back #139
  • IT-20S/IT65 – Will report this income from shareholders, partners, etc. on the Schedule IN K-1, Part 4, lines 20-23. Individual filers will then use 3 digit code 139.

• Related Company Intangible Expense Add-Back #140
  • Add back the net result from Schedule IT-20PIC Part 1, line 12. A corporation subject to the AGI tax must add to its taxable income any intangible expenses. A corporation answering yes to question U on the front of the return must complete Schedule IT-20PIC. Instructions are attached to the schedule.

• Related Company Interest Expense Add-Back #141
  • Add back the net result from Schedule IT-20PIC Part 2, line 12. A corporation subject to the AGI tax must add to its taxable income any directly related interest expenses. A corporation answering yes to question U on the front of the return must complete Schedule IT-20PIC. Instructions are attached to the schedule.
  • Directly related interest expenses means interest expenses that are either paid to or accrued/incurred as a liability to a recipient if the amounts represent income from making loans; and the recipient originally received the loaned funds from the payment of expenses by the taxpayer, by a member of the same affiliated group, or by a foreign corporation.
  • Interest expense means an interest expense allowable under IRC Section 163, determined without regard to the limitation under IRC Section 163(j). If interest expenses paid or incurred in the current year are disallowed as a result of IRC Section 163(j), the portion of the interest expenses that constitutes directly related interest expenses are required to be added back in the current year. If an interest expense is disallowed under IRC Section 163(j) in the current year but allowed in a later year, any portion of that interest expense deducted in the later year is not required to be added back in the later year.
  • See the instructions for the Related Company Intangible Expense for additional definitions apply to corporations for the purpose of disclosing activities and amounts involving transactions of intangible property to the extent required under IC 6-3-2-20.

• Excess Federal Interest Deduction Modification Add-Back #142
  • IRC Section 163(j) limits the federal interest deduction for must business interest to 30% of adjusted taxable income plus business interest. However, Indiana decoupled from this provision. Subtract an amount equal to the amount claimed as a deduction for excess business interest in the year in which the interest was first paid or accrued. If you are deducting any business interest carried over from a previous year, add the amount of the interest deducted.

• Federal GILTI Deduction Add-Back #143 (Global Intangible Low-Taxed Income)
  • IT-20 – If you received any global intangible low-taxed income, add back the 50% deduction claimed under IRC Section 250(a)(1)(B)(i) using Code 143.
  • IT-20NP – If you reported any global tangible low taxed income in your federal income, add back the gross amount of repatriated dividends on Line 7.
• Federal Section 199A Deduction Add-Back #144 (IT-41 only)
  • If you received any global intangible low taxed income, add back the 50% deduction claimed under IRC Section 250(a)(1)(B)(i).

• GILTI Section 78 Deduction Add-Back #146
  • New add-back required for taxpayers claiming a federal deduction for IRC Section 78 income related to Global Intangible Low Taxed Income.
  • Add back any amount of IRC Section 78 income deducted under IRC Section 250(a)(1)(B)(ii)

Credits

• School Scholarship Credit fiscal contribution ceiling increase
  • The net annual contributions to the program for July 1, 2018 through June 30, 2019, increased from $12.5 million to $14 million. (HEA 1001-2017, Sec. 66)
  • This increase in no way impacts the credit calculation; it just raises the ceiling on amounts that can be contributed to the program. For example, the total amount contributed to the program from July 1, 2018 to May 1, 2019 reaches $14 million. On May 2, 2019 a taxpayer wants to contribute to the program; he will not be able to until the end of the fiscal year. In theory, said taxpayer will be able to contribute beginning July 1, 2019.

• Indiana’s College Choice 529 Education Savings Plan
  • Beginning in 2018, 529 plans may be used for eligible K-12 expenses at an Indiana location. Indiana’s schedule IN-529 has been modified to accommodate this change. Columns been added to indicate the amount of contributions intended for qualified higher education expenses and which contributions are intended for K-12 tuition.
  • For the 2018 tax year only, the maximum tax credit for 529 K-12 contributions is 10%, $500 maximum. The tax credit for qualified higher education remains at 20%, $1000 maximum. However, the maximum tax credit for all 529 contributions (K-12 and qualified higher education, combined) remains $1000.
  • For years after 2018, the tax credit for 529 contributions that are designated to pay for qualifying K-12 tuition is equal to the lesser of 20% of the annual contributions or $1,000. The taxpayer is still subject to the $1,000 credit limit for contributions intended to pay for K-12 tuition and contributions for other qualified higher education expenses.
  • As of Jan. 1, 2018, account owners who have funds in a 529 college savings account may be able to roll up to $15,000 (in 2018) of the funds into a 529 ABLE account in the event the beneficiary is later diagnosed with a qualifying disability. Contributions to a 529 education savings plan account for purposes of Indiana’s credit does not include money that is credited to an account and that will be transferred to an ABLE account (as defined in Section 529A of the Internal Revenue Code). Further, rollovers to an ABLE account will not constitute a qualified withdrawal and thus will be subject to credit recapture.
Deductions

Military Service Deduction

- The military retirement income and/or survivor’s benefits deductions are no longer rolled into amounts reported on Schedule C, line 7, Military service deduction; instead, they will be reported as a stand-alone deduction.
- (The $5,000 ceiling remains the same for the regular military service deduction, including the National Guard and reserve components of the armed forces.)
- *Military Retirement Income and Survivor’s Benefits Deduction #632
  - This deduction was previously included in the Military Service Deduction.
  - As of Jan. 1, 2018:
    - The deduction now is a stand-alone deduction, with 3-digit code #632.
    - The ceiling for the deduction increased to $6,250 (from $5,000).
    - The age requirement for the retirement income deduction (60 years of age or older) was eliminated.

Infrastructure Fund Gift Deduction #631

- This deduction is available for certain contributions made to a regional development infrastructure fund. You may be eligible to claim a deduction if a contribution has been made to a regional development infrastructure fund. You should keep detailed records of the contribution as the Department can request you to provide this information at a later date.

Government or Civic Group Capital Contribution Deduction #633

- A deduction is available for certain capital contributions made to a government or civic group. Subtract any amount included in federal taxable income that are capital contributions from a government or civic group and not excluded under IRC Section 118.
Individual Forms

IT-40RNR (Reciprocal filers)
• Exemptions are no longer allowed when figuring county tax on reciprocal income on Form IT-40RNR due to a change in the Indiana Administrative Code (IAC 3.1-3-3).

IT-40PNR Schedule A Section 3 (adjustments from 1040)
• Adjustments were no longer included in federal AGI were eliminated:
  • Tuition and fees deduction
  • Domestic production activities deduction

IT-40PNR Schedule E
• Schedules D and E are no longer conjoined. Added Line 4: Nonresident professional team member’s county tax, from Schedule IN-PRO, line 11.

IT-40PNR Schedule H (IT-40PNR)
• Added Line 5, “Professional Team Member: Place “X” in box if you and/or your spouse are professional team members.”

IT-40PNR Schedule IN-PRO – NEW
• Use this schedule to figure county tax for nonresident professional team members with Indiana wage income who file Form IT-40PNR and who would not otherwise be subject to Indiana local income tax. List the modified wage income for each Indiana county and figure the county tax due for each county. The tax will be reported on Schedule E: Other Taxes.

  • File this schedule with Form IT-40PNR only. For more information, see Information Bulletin #88, https://www.in.gov/dor/3650.htm.

  • County tax is due based on all counties where activity was performed. For example, an out-of-state minor league baseball team plays games in Fort Wayne, Evansville and Indianapolis. County tax will be due for Allen County, Vanderburgh County and Marion County.
Exemptions

Beginning with tax year 2018, exemptions are no longer reported on the federal tax return. That being said, Indiana still uses the federal rules (from 2017) concerning how to figure exemptions to be claimed on the Indiana return for:

1. You, and your spouse, if married filing jointly
2. Certain dependents
3. Age 65 or older and/or blind for you, and/or your spouse, if married filing jointly
4. Additional age 65 or older (based on income) for you, and/or your spouse, if married filing jointly

Also, Indiana has its own rules for figuring the Certain Dependent Children (additional) exemption.

Instructions have been added to the Indiana instruction booklet (available on or after Dec. 1) to help you figure your exemptions for Indiana. Also, Information Bulletin #117 will be issued near the end of the year with additional information about exemptions.

While you will need to complete a modified Schedule 3 to list all of your exemptions, you will also need to complete Schedule IN-DEP if reporting dependents listed under 2 above and/or the Certain dependent children (additional) exemption.

Schedule 3 (IT-40) / Schedule D (IT-40PNR)
Previously, Line 1 was completed by entering the number of exemptions claimed on the federal return. Lines 1, 2 and 3 of this schedule have been modified:

- Line 1 – Enter $2,000 if married filing jointly; all others enter $1,000
- Line 2 – Enter the number of regular dependents*
- Line 3 – Enter the number of additional dependent exemptions*

*Schedule IN-DEP (used by IT-40 and IT-40PNR filers)
- The purpose of this schedule has been expanded to designate regular dependents.
  Changes include:
  - List regular dependents and total them, carry to Schedule 3/D
  - Enter dependent’s date of birth
  - Total the number of additional dependent children, carry to Schedule 3/D
Major Forms Changes

**IT-20**
- An amended checkbox is at the top of the page.
- Line 12 now reads “Foreign Source Dividends (enclose Schedule IT-20FSD).” Only amounts reported on Schedule IT-20FSD will be reported on this line. No other deductions/amounts should be reported on this line.

**Schedule IT-20PIC & Schedule IT-20FSD**
- Schedule PIC is now a standalone schedule and has been redesigned for tax years 2018 and forward.
- Schedule CC-20 has been eliminated. Use Part 3 of Schedule CC-40 to report a college credit.
- The Foreign Source Dividends Deduction Worksheet has been redesigned and is now standalone schedule IT-20FSD.
  - Use Schedule IT-20FSD for tax years beginning in 218
  - Use Schedule IT-20FSD with a 2017 amended return to report deemed repatriated income.

**IT-20 Schedule Unitary 1**
- Schedule renamed to IT-20RECAP
Electronic Filing and Payment Services

INtax

INtax, DOR’s online business tax reporting and payment application, continues to provide business taxpayers and preparers with direct access to all business tax accounts, instant access to file and pay Indiana taxes, complete account history, and more. With INtax, a practitioner can file and pay a client’s business taxes; take care of several other record-keeping tasks; and manage several business tax types, including Indiana retail sales, out-of-state sales, gasoline use tax, metered pump sales, tire fees, fuel taxes, withholding taxes and more.

Here are just a few of the other tasks a practitioner can complete using INtax:

- Correspond with the Department online through a confidential, secure inbox
- Register and edit multiple clients
- View and print a current client list
- Schedule payments up to 30 days in advance
- File a return even when no tax is due for that filing period so clients can avoid best information available (BIA) bills
- Make a separate electronic payment for each client or pay multiple client accounts through a bulk payment upload
- View the client’s payment and return history at any time

Although a client is not required to be registered with INtax before a practitioner can add the client, the client still has the option to register for INtax to be able to access his account information, as well as view the practitioner’s activities. Whether the client registers for INtax or not, he is notified that a practitioner is managing his state taxes using INtax. For more information or to register, visit https://www.intax.in.gov.

Online Payment Plan Tool – INtax Pay

Individuals and businesses who have received a bill after the tax season ends may be able to set up a payment plan for an individual liability online: Visit https://www.intaxpay.in.gov.

DORPay Online Application

DORPay is DOR’s electronic tax payment service where practitioners can:

- Check balances
- Make payment online for a balance due
- Make payment online for one or more liabilities or cases
- Manage estimated tax installment payments or view payment history
- Schedule an eCheck payment for up to 90 days in the future
Alcohol, Cigarette Taxes, and Other Tobacco Products Taxes

Businesses in Indiana must file and pay their alcohol excise taxes, cigarette taxes and other tobacco product (OTP) taxes electronically. Any informational returns that do not require a tax payment also must be filed electronically.

There are two methods for creating electronic files. The first method involves extracting the data from the taxpayer’s recordkeeping system and utilizing the XML schema definitions to format the data correctly. The second method uses a converter tool. Taxpayers input their data into an excel template and export it to XML.

Once the file is in XML format, taxpayers have a few options for submitting it to DOR. The first involves logging in to a website and attaching the file. The second option is bulk upload.

Taxpayers also are able to file and pay their alcohol excise taxes and other tobacco product (OTP) taxes using INtax. This option is not yet available for cigarette taxes.

For more detailed information, visit the following webpages:

- Alcohol: https://www.in.gov/dor/5162.htm
- Cigarette: https://www.in.gov/dor/5173.htm
- OTP: https://www.in.gov/dor/5168.htm

Sales and Withholding Taxes

All Indiana businesses are required by law to report and remit sales tax and withholding tax electronically. As a reminder, DOR has discontinued mailing coupons for sales and withholding. Moreover, the coupons are not available upon request. Taxpayers should register for INtax or begin using a third-party agent. Taxpayers can request an exemption from this mandate if they meet certain requirements. They should contact DOR at 317-232-2337 and obtain an Exemption Request form (BT-EX).

Motor Carrier Services

All motor carriers are required by law to file and pay their fuel taxes electronically. Carriers can use the Indiana Fuel Tax System to comply. The system offers motor carriers the ability to manage all their transactions with the Motor Carrier Division online and in one place.
Processing and Audit Tips

Audit Procedure Policies

• The DOR cannot accept or transmit documentation or work papers containing taxpayer information through a flash drive or external hard drive. All documentation and/or work papers must be transmitted through DOR’s secure e-mail process or uploaded via the DOR’s secure server.
• Power of Attorneys will receive a copy of the audit report through secure e-mail. A paper copy will not be provided or sent through regular mail to the Power of Attorney. A paper copy of the audit report is only provided to the taxpayer and is sent to the taxpayer through the United States mail.

Keys to a Successful Audit

Communication
• Communication is the key to a successful and mutually efficient audit. The auditor will always contact the taxpayer via letter or telephone to notify them that they have been selected for an audit and to arrange scheduling.
• Keep details of all conversations, e-mails, and requests.
• Communicate concerns early and often.
• Ask questions.
• If at any point you would like to discuss an issue with the auditor’s supervisor, ask! DOR would rather resolve issues in the field if possible and avoid a lengthy and expensive protest.

Responsiveness
• Be timely in responding to auditor requests.
• If there is a problem with documentation the auditor is requesting, address it early and be proactive.
• Be aware of and meet deadlines.

Preparation
• Try to have all initial documentation requests ready and available upon the auditor’s arrival.
• If you believe you have overpaid and wish for the auditor to consider or verify that during the audit, please bring it to the auditor’s attention early in the process.
• If during the audit you disagree with an auditor’s assessment or position, draft a written response and include all relevant support.

Documentation
• Maintain and have available all records to support the financial information reported on the tax returns.
• If documentation does not exist or cannot be located, discuss this with your auditor. See if any alternatives may exist to support the position.
Secure E-mail

DOR uses DataMotion, a secure e-mail feature which enables employees to securely email sensitive information. Recipients of secure e-mail will not see the message content in their inbox. Instead, they will be prompted to create a DataMotion site account and then log in to see the secure message. Secure e-mails will be kept on the DataMotion site for one year, after which they will be archived for seven years.

Software Identifies Non-Filers

DOR utilizes a software program to identify taxpayers who should have filed an Indiana return but did not. Taxpayers who have discrepancies between their federal and Indiana returns, who filed a federal return but not an Indiana return, or who failed to file both federal and Indiana returns may receive a letter informing them of their filing requirement. If they have not filed within 30 days after receiving the letter, they are then sent a best information available (BIA) bill based on income information from the IRS.

Include All Necessary Schedules

Ensure all necessary and required schedules are included when submitting paper returns. Any missing schedules will delay processing. This happens quite frequently. However, if you or your client has already e-filed, do not submit a paper return. Also, if you are submitting a post-filing coupon after e-filing, do not send a paper return with the payment. Finally, if you do submit a paper return, please remember to remit any required payment by the deadline.

Income Statements

Income statements (e.g. W-2, 1099s, certain IN K-1s with nonresident partners/shareholders) must be included with a paper return to claim Indiana credit for state and/or local withholding. Do not send W-2s with information on the front and back. Only send single-sided withholding statements.

Preparing Forms for Submission

Do not black out the 1D barcode found at the bottom of some forms. DOR uses that information to quickly and efficiently process those forms. Also, when sending photocopies of returns, please make sure that the copies are legible. Finally, ensure all schedules match the form type being submitted (for example, Schedule CT-40PNR with a Form IT-40PNR). Please do not staple or paperclip returns, forms or documentation.
Certified Forms

Only use forms that were provided by the Indiana Department of Revenue or tax preparation software that has been certified and approved by DOR. Also, make sure your software is updated regularly. Older versions do not contain the most current versions of the forms or county tax rates. Using unapproved forms or old forms will cause delays in processing and delay refunds. To see a list of certified software developers, visit https://www.in.gov/dor/3848.htm.

Trust Tax Returns

Remember, trust taxes must be submitted electronically unless an exemption has been issued.

Mailing Instructions

- Mailing instructions for individual income tax returns are determined by payment status:
  - If enclosing payment, mail to: P.O. Box 7224, Indianapolis, IN 46207-7224.
  - Mail all other returns to: P.O. Box 40, Indianapolis, IN 46206-0040.
- Form WH-3 will be mailed based on payment status:
  - If requesting a refund, mail to: P.O. Box 7220, Indianapolis, IN 46207-7220.
  - Mail all other Form WH-3s to: P.O. Box 6108, Indianapolis, IN 46206-6108.
- Correspondence regarding individual tax issues should be mailed to: P.O. Box 7207, Indianapolis, IN 46207-7207.
- Don’t forget you can change the address on an individual account by visiting our website at https://www.in.gov/dor/4706.htm.

Power of Attorney (Form POA-1)

You may submit the form through:
- Fax: 317-615-2605
- Mail: Indiana Department of Revenue, P.O. Box 7230, Indianapolis, IN 46207-7230
Debt Collection and Offsets

If a taxpayer has a tax refund due to them and they owe either the Indiana Department of Revenue or an external agency such as an Indiana university, another state agency, child support, IRS, Workforce Development, etc., the taxpayer’s refund may be offset to pay these liabilities (IC 6-8.1-9.5-12).

Order of Priority:

1. DOR
2. Child Support Bureau
3. Department of Workforce Development
4. Family and Social Services Administration for claims concerning the Temporary Assistance for Needy Families (TANF) program
5. Family and Social Services Administration for claims concerning the federal Supplemental Nutrition Assistance Program (SNAP)
6. Family and Social Services Administration for claims concerning the Child Care and Development Fund (CCDF)
7. Approved postsecondary educational institutions (as defined in IC 21-7-13-6)
8. Office of Judicial Administration for claims concerning the court technology fund.
9. An eligible claimant agency not listed in 1-8 through (8); and entered into a formal agreement with the Department after Dec. 31, 2017
10. United States Internal Revenue Service
11. A claimant agency that is not identified in the order priority under subdivisions (1) through (9)
12. A claimant agency described in section 1(1)(B) of this chapter. The priority of multiple claims of claimant agencies in this subdivision must be in the order in time that the clearinghouse representing the claimant agency files an application on behalf of the claimant agency to effect collection through a set off under this chapter

In accordance with IC 6-8.1-9.5-10, the Indiana Department of Revenue may charge a claimant agency a fee of 15% for any funds it offsets as a collection fee for its services. Historically, this fee has not been charged, except for the $20 fee that was charged for an offset to the IRS. Effective Jan. 1, 2018, the DOR began assessing the 15% fee, except in the instance where the offset is to Child Support or Workforce Development. The fee for an offset to the IRS will remain at a flat rate of $20.

Sheriffs may impose warrant fees during the collection stage. This is separate from any fees imposed by the DOR.
Tax Professional Resources from the DOR

The Indiana Department of Revenue (DOR) recognizes the crucial role practitioners serve in helping clients with tax filing obligations. Your vast experience, attention to accuracy and care for your clients leads to fewer issues for our customers. We also appreciate that clients come to you with many questions and you will likely need to contact us. Practitioner needs are often more complex than those of the general population. DOR operates a number of special services to support your needs.

We ask that you do not share this information outside the tax practitioner community so we can serve you in the most efficient way possible. Taxpayers who would like to contact the Department can do so by calling 317-232-2240 from 8 a.m. – 4:30 p.m. EST.

DOR has a dedicated Tax Professional webpage at https://www.in.gov/dor/3338.htm. When you have a specific question that our website does not answer, you are encouraged to use the online inquiry center at https://www.in.gov/dor/3863.htm to send your questions and concerns directly to our tax professional area. You can also email us directly at taxprac@dor.in.gov.

Our Tax Policy Department can be reached at taxpolicy@dor.in.gov.

In-person service is available at DOR’s 12 locations (downtown Indianapolis and 11 district offices).

Tax Professional Hotline - 317-233-4017 or 800-462-6320

DOR provides a hotline exclusively to tax professionals. You can contact us at 317-233-4017 or 800-462-6320. This line is staffed with DOR’s senior customer service representatives, team leads and tax analysts. After dialing in, you will hear a short menu of options. This is intended to direct you to the most knowledgeable representative to address your questions. Our service goal is to answer 90% of all calls within five minutes and with a commitment to provide best-in-class customer service and focus on one-call resolution.

By state law, we require an Indiana Department of Revenue Power of Attorney form (POA-1) on file to access your client’s account. Please download the form and instructions at this link: https://www.in.gov/dor/3802.htm

DOR customer service representatives may discuss general form instructions and procedures without a POA, but they cannot access your customer’s account without an applicable POA-1 on file. Clients may authenticate their identity and give consent to allow you to discuss their matter during a phone call while your client remains present.
DOR has partnered with Premiere Credit to introduce a tax practitioner hotline for matters being handled by their office. The hotline provides practitioners with direct access to senior Premiere customer care representatives who are dedicated to assisting Indiana tax practitioners with DOR business. Our intention in creating this additional resource is to assist tax practitioners in achieving timely resolutions for their clients. The hotline will allow tax practitioners to address issues with active DOR liabilities on their client’s behalf. Prior to calling the hotline, tax practitioners should have the following:

1. Power of Attorney (POA) information
2. DOR Tax Identification Number (TID) and/or Warrant number

Please do not share the practitioner hotline number with clients as this is a dedicated resource.

If clients wish to contact Premiere Credit’s regular customer service line, please call 866-618-1060 to speak with a representative.

**Sheriff Warrants**

To make payment or discuss payment arrangements related to a sheriff warrant, you or your client will need to contact the county sheriff directly. If your client believes the tax assessment is not accurate, you should call the practitioner hotline and select option 3 for assistance.
Taxpayer Advocacy Office

TAO Practitioner Hotline - 317-232-4692, Option 7

The Taxpayer Advocate Office (TAO) was established in April 1989 in accordance with the Public Law 332, and designed to address complex and special tax problems that could not be resolved through the normal collection process. The office also provides assistance to taxpayers with financial hardships that are unable to pay within the time limits set through the normal collection process, or if a taxpayer’s livelihood is threatened.

Claim for Hardship and Offer in Compromise

• Both programs have an application that must be submitted with additional required documentation.
• The Claim for Hardship program is for customers facing financial and/or medical hardships. Examples of our customers are those that may:
  • be in a nursing home
  • experienced a death in their family
  • undergoing a serious illness
  • facing other circumstances that have threatened their livelihood
• These cases can last an extended amount of time in this program and are reviewed periodically for updated information from the customer.
• The Offer in Compromise program allows TAO to review the customer’s current financial situation, their tax compliance history and their offer to settle the tax debt. Once the settlement is accepted, there is an agreement signed by the customer and TAO. Payment is made in full or a short term payment plan can be established.
• Both programs allow consideration of the special needs involved while collecting the tax due by providing alternatives to the standard payment methods.

Problem Resolution

TAO helps customers resolve issues that have not been settled through the normal channels.
• Final resource to our customers
• Specialists with the knowledge and experience to handle complex and reoccurring tax problems
• A Request for Assistance from TAO, Form TAO-PRP, should be completed with as much detail as possible and submitted with additional documentation when available
Tax Warrant Expungement

- A customer can request a tax warrant to be expunged.
- Reasons for a warrant to be expunged:
  - DOR error
  - Handled within each area of DOR
  - Best interest of the state
  - DOR’s discretion
- TAO will handle both of these requests.
- There are specific criteria that must be met to request these types of expungements.
- An Expungement Request Form must be completed when requesting these types of expungements.

Active Duty Military

TAO assists active duty military members with outstanding liabilities that qualify under the Service members Civil Relief Act, SCRA.
- Service members must notify DOR of their active duty status and provide documentation as proof.
- If the service member is materially affected the relief provided will stop interest and all collection activity for the time period between the active duty start date and up to 180 days after the active duty termination or release date.
- If the service member is not materially affected the relief provided will ensure that the maximum rate of interest on an outstanding tax debt will be no more than 6%.

Contact Information

Indiana Dept. of Revenue
Taxpayer Advocate Office
PO. Box 6155
Indianapolis, IN 46206-6155

TAO Practitioner Hotline: 317-232-4692, Option 7
TAO Email: taxadvocate@dor.in.gov
TAO Fax: 317-232-5425
TAO webpage: https://www.in.gov/dor/3883.htm
   (information & forms to complete and submit)
Warrant Expungement Request: https://www.in.gov/dor/5657.htm
   (information & form to complete and submit)
**DOR Legal Appeals**

**Background**

DOR accepts written appeals up to 60 days from the date the proposed assessment or refund denial is issued. The 60-day deadline to file a written protest with DOR is required by statute and cannot be extended. DOR has created four options when filing a protest: settlement, audit review, administrative appeal with a hearing, or administrative appeal without a hearing. DOR uses a time-based metric to monitor protest results. The overall goal is to resolve protests within 110 days.

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**Contact**

Phone number: 317-232-2100 (Legal Division)
Website: [https://www.in.gov/dor/5691.htm](https://www.in.gov/dor/5691.htm)
不小的通信

网站通知和电子邮件订阅

因为及时获取重要信息很重要，DOR 提供了电子邮件订阅服务，用于网站更新、电子通讯和博客。要接收这些更新，请按照以下步骤操作：

1. 访问 DOR 的主页：https://www.in.gov/dor
2. 点击“订阅 DOR 电子邮件更新”框，位于页面底部
3. 按照注册步骤操作。

注册后，该服务将根据您选择的网站部分发送电子邮件。这个有价值的工具将帮助您更好地满足客户的需求。

通过 DOR 税务专业人士页面订阅电子邮件更新：https://www.in.gov/dor/3338.htm.

税务公告


社交媒体

通过 Facebook、Twitter、Instagram、Pinterest 和 @INRevenue 关注我们。

在 LinkedIn 上找到我们：https://www.linkedin.com/company/indiana-department-of-revenue/
Tax Talk Blog

• Subscribe to Tax Talk at https://www.in.gov/dor/3877.htm.

Employment Opportunities

Visit the Indiana State Personnel website, https://www.in.gov/spd/, for information on the opportunities and benefits of public service. Use the “Advanced Search” feature on the job bank to search for Department of Revenue openings.
Directory

Frequently Called Numbers (Public)

• Individual Income Tax (CUSTOMERS): 317-232-2240, Available 8 a.m. - 4:30 p.m. EST
  • Individual Taxes
  • INfreefile Program
  • Refund Status

• Sales Tax: 317-233-4015

• Withholding Tax: 317-233-4016

• Corporate Tax: 317-232-0129

• Payment Services: 317-232-2165
  • Collections
  • Tax Warrants

• Refund or Collection/Liability Status (Automated): 317-233-4018

• Taxpayer Advocate Office: 317-232-4692
  • The TAO helps customers resolve issues that have not been settled through other DOR programs and is a final resource to resolve the issue.

Questions about the first notice (AR-80)

Indiana Dept. of Revenue
Customer Service
100. N. Senate Ave.
Room N-105
Indianapolis, IN 46204
317-232-2240

Questions about the second notice (AR-80)

Indiana Dept. of Revenue
Payment Services
P.O. Box 595
Indianapolis, IN 46204
317-232-2165
To protest a bill or a denial of a request for refund

Indiana Department of Revenue
Legal Division, MS 102
100. N. Senate Ave.
Room N-248
Indianapolis, IN 46204

Other Areas Administered by the Indiana Department of Revenue

- INtax Hotline: 317-233-8729
- Motor Carrier Services: 317-615-7200
  - IFTA, Intrastate Fuel Tax, IRP, OS/OW Permits Annual Safety Certifications, SSRS, and Indiana US DOT numbers
- Employment Agency Licensing: 317-232-5977
- Letter of Good Standing: 317-232-0129
- Motor Fuel Hotline: 317-615-2630
  - Report illegal users of dyed fuel
- Electronic Funds Transfer: 317-232-5500
- Special Investigations Unit: 317-232-3376
- Warrant Division: 317-232-2165
- Legal: 317-232-2100
- Bankruptcy Section: 317-232-2289
- Premiere Credit Tax Practitioner Hotline: 844-330-5075
## Contact Phone Numbers by Tax Type

<table>
<thead>
<tr>
<th><strong>Tax Type</strong></th>
<th><strong>Division</strong></th>
<th><strong>Phone Number</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Aircraft License Excise Tax</td>
<td>Special Tax &amp; Support Administration</td>
<td>317-615-2544</td>
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<tr>
<td>Alcoholic Beverage Tax</td>
<td>Special Tax &amp; Support Administration</td>
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<tr>
<td>Auto Rental Excise Tax (MVR)</td>
<td>Customer Service-Customer Contact</td>
<td>317-233-4015</td>
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<td>Cigarette Tax</td>
<td>Special Tax &amp; Support Administration</td>
<td>317-615-2710</td>
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<td>Cigarette-Tobacco Bond, Licensing</td>
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<td>Cigarette Stamps Special</td>
<td>Tax &amp; Support Administration</td>
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<td>Cigarette Unstamped Complaints</td>
<td>Special Tax &amp; Support Administration</td>
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<td>Commercial Motor Vehicle Excise Tax</td>
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<td>Corporate Income Tax</td>
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<td>County Innkeeper’s Tax</td>
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<td>Environmental Taxes</td>
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<td>Estate Tax</td>
<td>Legal</td>
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<td>Fiduciary Income Tax</td>
<td>Customer Service-Processing</td>
<td>317-232-2067</td>
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<td>Financial Institutions Tax</td>
<td>Customer Service-Customer Contact</td>
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<td>Fireworks Tax</td>
<td>Special Tax &amp; Support Administration</td>
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<td>Food-and-Beverage Tax</td>
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<td>Fuel Taxes</td>
<td>Special Tax &amp; Support Administration</td>
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<td>Generation Skipping Transfer Tax</td>
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## Contact Phone Numbers by Tax Type (Continued)

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<th>Tax Type</th>
<th>Division</th>
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<td>Inheritance Tax</td>
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<td>Local Income Tax</td>
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<td>Marion Co. Supplemental Auto Rental Excise</td>
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<td>Motor Carrier Fuel Tax</td>
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<td>Motor Carrier Surcharge Tax</td>
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<td>Motor Vehicle Excise Tax</td>
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<td>Pari-mutuel Admissions Tax</td>
<td>EFT Section</td>
<td>317-232-5500</td>
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<td>Pari-mutuel Wagering Tax</td>
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<td>Petroleum Severance Tax</td>
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<td>Prepaid Sales Tax</td>
<td>Special Tax &amp; Support Administration</td>
<td>317-615-2552</td>
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<tr>
<td>Prepaid Wireless Fee (911 Fee)</td>
<td>Customer Service-Customer Contact</td>
<td>317-233-4015</td>
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<td>Public Utility (Railroad Car Companies-Railroads)</td>
<td>Finance</td>
<td>317-232-3996</td>
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# Contact Phone Numbers by Tax Type (Continued)

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<tr>
<td>Proportional Refund of Fuel Tax for Power Take Off Units</td>
<td>Motor Carrier Services</td>
<td>317-615-7345</td>
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<tr>
<td>Riverboat Admissions Tax</td>
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<tr>
<td>Riverboat Wagering Tax</td>
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<tr>
<td><strong>Rulings</strong></td>
<td>Policy</td>
<td><a href="mailto:taxpolicy@dor.in.gov">taxpolicy@dor.in.gov</a></td>
</tr>
<tr>
<td>Sales &amp; Use Tax</td>
<td>Customer Service-Customer Contact</td>
<td>317-233-4015</td>
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<tr>
<td>Sales - Metered Pump</td>
<td>Special Tax &amp; Support Administration</td>
<td>317-615-2552</td>
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<tr>
<td>Tobacco Tax - Cigarettes</td>
<td>Special Tax &amp; Support Administration</td>
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<tr>
<td>Tobacco Tax - non cigarettes</td>
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<td>Utility Receipts Tax (URT)</td>
<td>Customer Service-Customer Contact</td>
<td>317-232-0129</td>
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<tr>
<td>Withholding Tax</td>
<td>Customer Service-Customer Contact</td>
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<td>Aircraft Registration Fee</td>
<td>Special Tax &amp; Support Administration</td>
<td>317-615-2544</td>
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<tr>
<td>Bankruptcy</td>
<td>Payment Services-Bankruptcy</td>
<td>317-232-2289</td>
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<td>Business Authorization &amp; Safety (BAS) Application Fee</td>
<td>Motor Carrier Services</td>
<td>317-615-7350</td>
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<tr>
<td>Charity Gaming Tax</td>
<td>Special Tax &amp; Support Administration</td>
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<tr>
<td>Collection-Liability Inquiries</td>
<td>Payment Services</td>
<td>317-232-2165</td>
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<tr>
<td>Corporate Dissolution Notification</td>
<td>Enforcement-Desk Audit</td>
<td>317-232-0129</td>
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<tr>
<td>Corporate Reinstatement Clearances</td>
<td>Customer Service-Support</td>
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## Contact Phone Numbers by Tax Type (Continued)

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Division</th>
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<tr>
<td>Employment Agency Licensing Fee</td>
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<td>Fuel Tax - Bond &amp; Licensing</td>
<td>Special Tax &amp; Support Administration</td>
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<td>Fuel Tax - Diversion Number</td>
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<td><a href="http://www.fueltrac.us/">http://www.fueltrac.us/</a></td>
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<td>Fuel Tax - Gasoline</td>
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<td>Fuel Tax Import Verification Number</td>
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<td>Fuel Tax - Special Fuel</td>
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<td>Hazardous Chemical Fee</td>
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<td>International Registration Plan Licensing Fee (IRP)</td>
<td>Motor Carrier Services</td>
<td>317-615-7340</td>
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<tr>
<td>Letter of Good Standing</td>
<td>Tax Administration-Support</td>
<td>317-232-0129</td>
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<tr>
<td>Motor Carrier Services - One Stop Truck Shop</td>
<td>Motor Carrier Services</td>
<td>317-615-7200</td>
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<tr>
<td>Motor Fuel Hotline - to report illegal users of dyed fuel</td>
<td>Special Tax &amp; Support Administration</td>
<td>317-615-2630</td>
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<tr>
<td>Nonprofit Organizations</td>
<td>Customer Service-Support</td>
<td>317-232-0129</td>
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<tr>
<td>Refunds - Corporate Tax</td>
<td>Customer Service-Processing</td>
<td>317-232-0129</td>
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<td>Refunds - Fuel Tax</td>
<td>Special Tax &amp; Support Administration</td>
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<tr>
<td>Refunds - Prepaid Sales Tax</td>
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<td>Refunds - Trust Taxes</td>
<td>Enforcement</td>
<td>317-232-2339</td>
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<tr>
<td>Refunds - Utility Sales Tax Exemption Requests</td>
<td>Customer Service</td>
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## Contact Phone Numbers by Tax Type (Continued)

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Division</th>
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<tr>
<td>Refunds - Withholding Tax byEmployers</td>
<td>Enforcement</td>
<td>317-232-2339</td>
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<tr>
<td>Solid Waste Management Fee</td>
<td>Special Tax &amp; Support Administration</td>
<td>317-615-2544</td>
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<tr>
<td>Tax Clearances - Letters of Good Standing</td>
<td>Special Tax &amp; Support Administration</td>
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<tr>
<td>Tax Clearances - Reinstatement (Clearance Letter)</td>
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<tr>
<td>Tax Clearances - Worker’s Compensation</td>
<td>Payment Services</td>
<td>317-232-5977</td>
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<tr>
<td>Tax Forms Order Line - Order by Phone</td>
<td>Customer Service</td>
<td>317-615-2581</td>
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<td>Terminal Operator Fee</td>
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<td>317-615-2630</td>
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<tr>
<td>Tire Fee</td>
<td>Customer Service</td>
<td>317-233-4015</td>
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<tr>
<td>Transporter Fee</td>
<td>Special Tax &amp; Support Administration</td>
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<tr>
<td>Type II Gaming Tax</td>
<td>Special Tax &amp; Support Administration</td>
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<td>UCR US DOT Numbers</td>
<td>Motor Carrier Services</td>
<td>317-615-7200</td>
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<td>Underground Storage Tank Fee</td>
<td>Special Tax &amp; Support Administration</td>
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<td>Unified Carrier Registration (UCR)</td>
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<td>USDOT Numbers</td>
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<td>Warrants</td>
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<td>Worker’s Compensation Clearance</td>
<td>Payment Services</td>
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</table>
Other Taxes Not Administered by the Indiana Department of Revenue
Please contact agency listed.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Division</th>
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</thead>
<tbody>
<tr>
<td>Alcoholic Beverage Dealer-Retailer Permits</td>
<td>Alcoholic Beverage Commission</td>
<td>317-232-2430</td>
</tr>
<tr>
<td>County Motor Vehicle Excise Surtax</td>
<td>Bureau of Motor Vehicles</td>
<td>317-233-6000</td>
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<tr>
<td>Indiana Game Card Manufacturer License Fee</td>
<td>Indiana Gaming Commission</td>
<td>317-232-4646</td>
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<tr>
<td>Insurance Tax (Premium &amp; Fire)</td>
<td>Department of Insurance</td>
<td>317-232-2285</td>
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<tr>
<td>Pari-mutuel Satellite Facility</td>
<td>Auditor of State</td>
<td>317-232-3300</td>
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<tr>
<td>Property Tax</td>
<td>Department of Local Government Finance</td>
<td>317-232-3761</td>
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<tr>
<td>Unemployment Tax</td>
<td>Department of Workforce Development</td>
<td>800-437-9136</td>
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<tr>
<td>Railroad Car Property Tax</td>
<td>Department of Local Government Finance</td>
<td>317-232-3761</td>
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<tr>
<td>Vessel Tonnage Tax</td>
<td>Auditor of State</td>
<td>317-232-3300</td>
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<tr>
<td>Watercraft Excise Tax</td>
<td>Bureau of Motor Vehicles</td>
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Federal Agencies

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<thead>
<tr>
<th>Agency</th>
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<tbody>
<tr>
<td>Internal Revenue Service</td>
<td>Business</td>
<td>800-829-4933</td>
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<tr>
<td>Internal Revenue Service</td>
<td>Nonprofits</td>
<td>877-829-5500</td>
</tr>
<tr>
<td>Internal Revenue Service</td>
<td>Individuals</td>
<td>800-829-1040</td>
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</tbody>
</table>
District Offices

Services provided by our district offices include:

• Self-service kiosks available for business tax registration and tax filing.
• Answer your individual and/or business tax questions
• Submit your completed state tax return(s) (paper filing only)
• Help you correct or adjust your processed tax return
• Review and explain your tax billing(s)
• Remit payments (cash*, checks, money orders, cashier’s checks, Visa, MasterCard)
• Help you make payment arrangements
• Provide you with state tax forms (based on availability)
• Answer your questions about our collection process (tax warrants with the sheriff and/or collection agency, bank levies, liens on credit reports, etc.)
• Assist you with license protests

District offices may only accept cash payments in the exact amount. Change cannot be provided.

Addresses and telephone numbers are subject to change. Check https://www.in.gov/dor/3390.htm for the most up-to-date listings.
District Office Locations

Indianapolis (Central Office)
Indiana Government Center North, Room N105
100 N. Senate Avenue
Indianapolis, IN 46204
317-232-2240

Bloomington
1531 S. Curry Pike
Suite 400
Bloomington, IN 47403
812-339-1119
812-330-1804 (fax)

Clarksville
Physical Location
1200 Madison St., Suite E.
Clarksville, IN 47131
812-282-7729
812-282-074 (fax)

Mailing Address
P.O. Box 3249
Clarksville, IN 47131-3249

Columbus
3520 Two Mile House Rd.
Columbus, IN 47201
812-376-3049
812-372-7368 (fax)

Evansville
500 S. Green River Rd.
Goodwill Building, Suite 202
Evansville, IN 47715
812-479-9261
812-471-8189 (fax)

Fort Wayne
1415 Magnavox Way, Suite 100
Fort Wayne, IN 46804
260-436-5663
260-434-1380 (fax)

Kokomo
124 W. Superior St.
Kokomo, IN 46901
765-457-0525
765-452-0559 (fax)

Lafayette
100 Executive Dr., Suite B
Lafayette, IN 47905
765-448-6626
765-448-2760 (fax)

Merrillville
1411 E. 85th Ave.
Merrillville, IN 46410
219-769-4267
219-769-9363 (fax)

Muncie
3640 N. Briarwood Ln., Suite 5
Muncie, IN 47304
765-289-6196
765-286-7346 (fax)

South Bend
105 E. Jefferson Blvd., Suite 350
South Bend, IN 46601
574-291-8270
574-291-8658 (fax)

Terre Haute
30 N. 8th Street, 3rd Floor
Terre Haute, IN 47807
812-235-6046
812-235-2352 (fax)
NOTES