Commissioner’s Letter

Dear Trusted Tax Professional:

We are pleased to provide the 2020 Tax Chapter and are confident this publication will help you and your clients in preparing returns for Indiana’s tax year 2019.

The Department of Revenue’s (DOR) mission is to serve Indiana by administering tax laws in a fair, secure and efficient manner. To that end, and in partnership with Indiana’s General Assembly, DOR advanced several tax policy initiatives this year, including giving taxpayers access to their employer submitted tax information (e.g., available W-2 and 1099 forms), requiring marketplace facilitators to collect and remit sales tax on behalf of sellers and clarifying collection requirements for online travel companies and short term rentals. Additionally, DOR has been tasked with administering Indiana’s new peer to peer vehicle sharing tax.

Notably, DOR became the first state government agency to appear in the IndyStar’s Top Workplaces list for 2019. This is evidence that our efforts to cultivate a healthy organization and positive workplace culture have taken root. While we are honored by this achievement, we also recognize that it is just one milestone on our journey to realize DOR’s vision of becoming the premier tax administrator in the nation and a great place to work.

We are also improving customer services by implementing a modernized tax processing system through an agency-wide initiative called Project NextDOR. This project, which began in 2017, will take Indiana tax administration to the Next Level. September 2019 saw the successful implementation of Rollout 1, expanding functionality for corporate tax types and the various accompanying returns (e.g., IT-20, IT-20S and IT-65). For the first time, DOR now features an online portal, INTIME, which gives practitioners the opportunity to submit an electronic Power of Attorney (ePOA) as well as access to client tax records, letters and notices. All remaining tax types will be phased in as part of future rollouts over the next three years. Project NextDOR truly embodies our purpose of providing great government service at a great value to our customers.

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

Tax Practitioner Guide to INTIME

Project NextDOR
Project NextDOR is DOR’s four-year modernization of Indiana’s tax processing system, including a new internal tax processing software that will replace outdated technology to enable more efficient operations and service offerings. DOR has spent the last two years building the foundation for Project NextDOR’s implementation, which consists of four separate rollouts covering specific tax types over the next four years. Rollout 1 launched on Sept. 3, 2019. The four rollouts are depicted in the graph below:

For more information, visit ProjectNextDOR.dor.in.gov.

INTIME
The Indiana Taxpayer Information Management Engine (INTIME), is DOR’s new, 24/7, self-service e-portal enabling businesses and individuals to view account information and correspondence online, register tax accounts, file and pay their taxes online.

Register for INTIME
The new online e-service portal called the Indiana Taxpayer Information Management Engine (INTIME), offers expanded functionality for designated tax types in Rollout 1. Customers impacted by Rollout 1 can file, pay, view and manage specific tax types in one convenient location. Register for INTIME and learn more by visiting intime.dor.in.gov/eServices. Services currently available are listed in the graphic to the right.
The Practitioner Quick Start Guide
The Practitioner Quick Start Guide, located at dor.in.gov/files/INtime_Guide.pdf, is a great resource that helps tax practitioners walk through the process of registering for the INTIME e-services portal while also providing helpful tips to ensure an easy transition into the new system.

New and Improved Power of Attorney Process
Over the last year, DOR has collaborated with tax practitioners around the state to address the complexities of submitting a Power of Attorney. INTIME provides the option to submit an electronic Power of Attorney (or ePOA) to streamline the establishment of a POA relationship. Once ePOA access has been requested through INTIME and approved by your client, you will be able to see and perform the same actions as your client. Currently, ePOA services are available for customers with Rollout 1 tax types. Additional ePOA availability will expand with each rollout.

Dedicated Customer Service Representatives
As with any new program, we want to ensure our customers are taken care of during this time of transition. DOR has dedicated Customer Service Representatives available to help all customers and tax practitioners with their INTIME questions. Customers are encouraged to call (317) 232-0129 and select option “1” for all questions regarding INTIME, Monday through Friday, 8 a.m. to 4:30 p.m., EST.

Power of Attorney Options

*Tax Types Covered:
- C Corporation
- S Corporation
- Partnership
- Financial Institution
- Non-Profit
- Utility Receipts
- Aircraft Dealer
- Aircraft Excise

Retroactive to Jan. 1, 2019, Indiana became a market-based sourcing (MBS) state for the sourcing of receipts from the sale of services and certain intangibles for income tax purposes.

When a company has sales of services in Indiana and in other states, the income from those sales has to be apportioned for tax purposes. Under cost of performance (COP) rules, and the law in Indiana prior to Jan. 1, 2019, income was apportioned based upon where the income producing activity (generally direct costs) occurred. If more of the income producing activity occurred in Indiana than anywhere else, all of the income was taxed as Indiana income. If more of the income producing activity occurred somewhere other than Indiana, none of the income was taxed as Indiana income. Alternatively, under MBS rules, income is apportioned to the market where the sales are delivered, rather than where the direct costs are incurred. The vast majority of states were originally COP states; however, there has been a steady progression to utilizing MBS, and as of Jan. 1, 2019, 31 states had shifted to MBS.

As a result of Indiana being COP, and a majority of other states being MBS, an Indiana company whose income was apportioned to Indiana under COP was taxed at 100% of income in Indiana. All sales into states that are MBS were taxed again by the destination state when they were delivered into those states. By contrast, a company located outside of Indiana would generally have more of their income producing activity outside of Indiana and would not be taxed at all in Indiana. The change to MBS will eliminate the occurrence of double taxation on Indiana businesses who are selling services outside of Indiana, while capturing revenue from income generated by out-of-state businesses who are doing business in Indiana that previously would have not been taxed.
Marketplace Facilitators
Effective July 1, 2019, Indiana now requires marketplace facilitators to collect and remit state sales tax as a retail merchant when it facilitates a retail transaction for sellers on their platform. Additionally, marketplace facilitators must collect and remit any additional taxes, such as county innkeeper’s tax and food and beverage tax, on any transactions subject to such tax. For more information on marketplace facilitators, see dor.in.gov/6744.htm. For more information on marketplace facilitators collecting and remitting county innkeeper’s tax and food and beverage tax see Sales Tax Information Bulletins #41 and #29 at dor.in.gov/6051.htm.

Peer to Peer Vehicle Sharing
Effective Jan. 1, 2020, sharing of passenger motor vehicles and trucks for periods of less than 30 days through a peer to peer vehicle sharing program or by individuals will be considered a retail transaction subject to sales tax. Vehicles being shared are exempt from the auto rental excise tax and a county supplemental auto rental excise tax (unless an ordinance is adopted to impose the county tax). However, a vehicle sharing excise tax at a 2% rate will be imposed on peer to peer vehicle sharing, and collected by the sharing program when the transaction occurs on its platform or by an individual if not shared on a sharing program.

Beginning July 1, 2019, a person who shares their passenger motor vehicle or vehicles for fewer than 15 days in the current or preceding calendar year may share their vehicles exempt from both sales tax and the vehicle sharing excise tax if none of the payments for the vehicle are made through a peer to peer vehicle sharing program. For more information see Sales Tax Information Bulletin #47 at dor.in.gov/6051.htm.

Sports Wagering Taxes
Effective Sept. 1, 2019, Indiana authorized sports wagering at riverboats, racinos, a Vigo County casino and satellite facilities. With the authorization of sports wagering in Indiana, the Indiana Gaming Commission will impose initial and annual fees for registered licensed owners, operating agents, vendors or permit holders conducting sports wagering.

The sports wagering tax is imposed on the casino or other property offering sports wagering at a rate of 9.5% of adjusted gross receipts received from sports wagers.

Indiana Qualified Research Expense Credit
Retroactive to Jan. 1, 2019, Indiana has a new requirement whereby a taxpayer who claims a credit for Indiana qualified research expenses must report to DOR when it has determined and claimed a credit for those Indiana qualified research expenses under either IRC Sec. 41(a)(1) or (c)(4). If a taxpayer claims an Indiana credit for those qualified research expenses, and does not claim a credit for those qualified research expenses for federal tax purposes, the taxpayer must disclose any reasons for not claiming the credit for those Indiana qualified research expenses for federal purposes on their federal return.

Military Retirement and Survivor’s Benefits Deduction
The taxability of military retirement income and survivor’s benefits is being phased out over the next four years. For tax year 2019, the deduction has been expanded to the lesser of the amount included in federal adjusted gross income (AGI) or $6,250 plus 25% of the amount remaining in excess of $6,250.

The amount of additional benefit deduction increases 25% per year through tax year 2021. Beginning tax year 2022, 100% of the amount of the qualified military retirement income and survivor’s benefits received is deductible.

Unified Tax Credit for the Elderly
Retroactive to Jan. 1, 2019, the deadline for claiming the Unified Tax Credit for the Elderly has changed. As of tax year 2019, a claim or modification for this credit is now subject to a three-year statute of limitations for modifications.

Likewise, beginning with tax year 2019, the filing due date for Form SC-40 has changed from July 1 to April 15. The filing due date and statute of limitations for a claim for refund of this credit is now the same whether it is claimed on Form SC-40, Form IT-40 or Form IT-40PNR.

RV and Cargo Trailer Reciprocal Sales Tax
In December 2018, the Indiana Supreme Court ruled in Richardson’s RV, Inc. v. Indiana Department of State Revenue that delivery into another state for the purpose of tax avoidance still subjects the transaction to Indiana sales tax (e.g., delivery is made directly across the state border). This confirmed DOR’s already existing interpretation and policies. Nonresidents are subject to Indiana sales tax unless they register/title their purchase in a “reciprocal” state within 30 days of purchase. No exemption exists for a customer who is registering or titling in a nonreciprocal state or any foreign country.

From July 1, 2017 to June 30, 2019, when the purchaser of a recreational vehicle or cargo trailer intended to transport that vehicle or trailer to a destination outside Indiana within 30 days after delivery, and title and register that vehicle or trailer for use in a state with no exemption, the rate at which sales tax is to be imposed and collected on the sale is the rate of the intended destination state or country.

Effective July 1, 2019, this exemption will no longer apply. Instead, nonresidents of states with no reciprocal exemption are required to pay Indiana’s 7% sales tax rate when purchasing an RV or trailer in Indiana.

Tax must be incurred for nonreciprocal states and all foreign countries. For a complete list of states with no exemption, see Sales Tax Information Bulletin #72 at dor.in.gov/6051.htm. Also, see dor.in.gov/4006.htm for answers to frequently asked RV and cargo trailer questions.
Add-Backs

- **Tax Add-Back (Individual & Corporate)**
  The portion of wagering taxes required to be added back as a tax based on or measured by income is being reduced (phased out) each year for eight years. The percentage of taxes required to be added back is determined by the first date of the taxpayer's taxable year, and is determined as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>87.5%</td>
</tr>
<tr>
<td>2020</td>
<td>75.0%</td>
</tr>
<tr>
<td>2021</td>
<td>62.5%</td>
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<tr>
<td>2022</td>
<td>50.0%</td>
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<tr>
<td>2023</td>
<td>37.5%</td>
</tr>
<tr>
<td>2024</td>
<td>25.0%</td>
</tr>
<tr>
<td>2025</td>
<td>12.5%</td>
</tr>
<tr>
<td>2026 and later</td>
<td>- 0%</td>
</tr>
</tbody>
</table>

For example, Casino X remits $10,000,000 in riverboat wagering taxes in 2019. Individual owns 10% of Casino X. Individual’s share of Casino X’s income taxes is $1,000,000. Instead of Individual adding back the full $1,000,000, Individual will add back $875,000.

- **Like-Kind Exchange Update in Relation to Bonus Depreciation and Section 179 Expense Add-Backs (Individual & Corporate)**
  Special rules may apply if the bonus depreciation/Section 179 expensing is taken against property acquired in a like-kind exchange. For more details, see Income Tax Information Bulletin #118 at dor.in.gov/3650.htm.

Credits

- **Hoosier Alternative Fuel Vehicle Manufacturer Tax Credit (Individual & Corporate)**
  This credit has been repealed. Any previously approved yet unused credit is available to be claimed.

- **Headquarters Relocation Credit (Individual & Corporate)**
  Some or all of the Headquarters Relocation Credit may be eligible for refund beginning with the 2019 tax year. The Indiana Economic Development Corporation (IEDC) will provide information showing refundable amount.

  The refundable credit may be:
  - Claimed on Forms IT-20, FIT-20 and IT-20NP; and
  - Reported on pass-through entity returns, Forms IT-20S and IT-65 (a new line 9 for claiming the refundable credit has been added to Schedule S/Schedule F for individuals).

- **Industrial Recovery Tax Credit (Individual & Corporate)**
  This credit has been repealed, with the following exceptions:
  - Credits based on qualified investments made before Jan. 1, 2020, are available for carryforward.
  - A taxpayer is entitled to receive a credit for a qualified investment made after Dec. 31, 2019, and before Jan. 1, 2030, if the taxpayer is awarded a credit under:
    - An application approved by the IEDC before Jan. 1, 2020; or
    - An agreement entered into by the taxpayer and IEDC before Jan. 1, 2021.

- **Redevelopment Tax Credit – 2020 First Year 3-Digit Code #863 (Individual & Corporate)**
  Provides that a taxpayer may claim a credit against state tax liability if:
  - The taxpayer makes a qualified investment for the redevelopment or rehabilitation of real property located within a qualified redevelopment site; and
  - The qualified investment is approved by the IEDC.

  The credit will be available for tax years beginning on or after Jan. 1, 2020. More information will be available in 2020.

- **School Scholarship Credit Ceiling Expanded (Individual & Corporate)**
  The total amount of net contributions to the program has increased from $14 million to $15 million for the program’s fiscal year of July 1, 2019 through June 30, 2020; this in no way impacts how the credit is figured or reported.

- **Unified Tax Credit for the Elderly Filing Due Date Change (Individual)**
  The July 1 filing due date requirement for claiming this credit has been eliminated. Beginning with tax year 2019, Form SC-40 has the same filing due date as Form IT-40/IT-40PNR (April 15, 2020). The statute of limitations for filing a claim for refund of this credit is the same for all three returns: within three years of the original due date. If claiming the credit under an extension, the claim must be made on Form IT-40/IT-40PNR.

- **Venture Capital Investment Credit (Individual & Corporate)**
  Provides the amount of the tax credit that is passed through to a shareholder, partner or member of a pass-through entity may not also be applied against the pass-through entity’s state tax liability, nor may the pass-through entity assign any unused credit.

  Credits based on investments made after June 30, 2020, and before July 1, 2029, may be:
  - Carried forward up to five tax years; or
  - Assignable, subject to certain limitations.

Deductions

- **Civil Service Annuity Deduction calculation modified (Individual)**
  Tier 2 railroad retirement benefits (issued by the U.S. Railroad Retirement Board) are added to the deduction calculation, which is: the lesser of the taxable amount of civil service annuity income included in federal AGI or $16,000, less all amounts of Social Security income and Tier 1 and Tier 2 railroad retirement benefits (issued by the U.S. Railroad Retirement Board).

- **Military Retirement Income and/or Survivor's Benefits Deduction calculation modified (Individual)**
  The taxability of this income is being phased out over four years. The maximum annual deduction has increased to the lesser of the amount received or $6,250, plus:
  - For 2019, 25% of the amount received that exceeds $6,250;
  - For 2020, 50% of the amount received that exceeds $6,250; and
  - For 2021, 75% of the amount received that exceeds $6,250.

  For 2022 and thereafter, deduct 100% of the amount received.

Sunset Schedule

- **Schedule IN-529R (Individual)**
  This schedule has been replaced by the new Schedule IN-CR.
New Schedule

- **Schedule IN-CR (Individual)**
  This schedule replaces Schedule IN-529R. It allows for the recapture of multiple offset credits claimed on Form IT-40/IT-40PNR. Currently, the two offset credits that have a recapture requirement are the Indiana's CollegeChoice 529 Education Savings Plan Credit (#837) and the Residential Historic Rehabilitation Credit (#831). Beginning with tax year 2020, the Redevelopment Tax Credit (#863) will be added to this list.

Miscellaneous

- **Nonresident partners and S corporation shareholders reporting requirement change (Individual & Corporate)**
  Nonresident individuals are required to file Form IT-40PNR to report all sources of Indiana income if they:
  - Are partners/S corporation shareholders;
  - Are included on Schedule Composite (filed with Form IT-65/IT-20S); and
  - Have Indiana county tax reported in Column E on the Schedule Composite.

- **Payment option eliminated (Individual & Corporate)**
  The 1-800-2-PAY TAX (1-800-272-9829) payment option for using MasterCard® and VISA® is no longer available. MasterCard® and VISA® payments may still be made online by visiting dor.in.gov/4340.htm.

- **IT-20REC (Corporate)**
  A request for federal reporting information has been added to this schedule.

- **Schedule IN K-1 Electronic Filing Requirement Update (Corporate)**
  Beginning with tax years ending after Dec. 31, 2019, partnerships and S corporations that are required to file 25 or more Schedule IN K-1s must file the Schedule IN K-1s in an electronic format. For calendar year filers, this electronic filing requirement begins with tax year 2020.

- **Schedule Composite Reporting Update (Corporate)**
  Nonresident individuals are required to file Form IT-40PNR to report all sources of Indiana income if they:
  - Are partners/S corporation shareholders;
  - Are included on Schedule Composite (filed with Form IT-65/IT-20S); and
  - Have Indiana county tax reported in Column E on the Schedule Composite.

- **Amended C Corporation Return (Corporate)**
  Form IT-20X use update:
  - Use Form IT-20X to amend for tax periods beginning before Jan. 1, 2019.
  - Use updated Form IT-20 when amending for tax periods beginning after Dec. 31, 2018.
  Form IT-20, added second amendment check box: “Check box if amendment is due to a federal audit.”

- **Schedule M (IT-20/IT-20S) – Alternate Adjusted Gross Income Tax Calculation (Corporate)**
  A taxpayer is not entitled to the alternate reduced tax rate if it locates its operations in a qualified area for the first time after Dec. 31, 2018.

- **Schedule E (Corporate)**
  In the case of certain receipts, all or a portion of the receipts are not included.
  - For receipts includible under IRC section 965 or GILTI (IRC Section 951A), any amount claimed as a foreign source dividend under IC 6-3-2-12 is not to be included.
  - For receipts from the sale of securities, including stocks, bonds, options and future and forward contracts, only the net gain from the sale is treated as a receipt.
  - For receipts from hedging or similar transactions, only the net gain resulting from both sets of transactions is treated as a receipt.
  For receipts from most services and intangibles, effective for taxable years beginning on or after Jan. 1, 2019, SEA 563-2019 provides that the services are to be sourced where the benefit of the service is received. An information bulletin and regulations will be forthcoming.

- **Schedule E-7 (Corporate)**
  The instructions for revenue miles has been expanded to include specific instructions for:
  - Airlines;
  - Transportation of passengers, freight, mail and express;
  - Railroads, truck lines, bus lines and interurban lines.
## Due Dates for Tax Filers

### Individual Forms

<table>
<thead>
<tr>
<th>Date</th>
<th>Form Type/ Payment/ Filing Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/15/20</td>
<td>Farmer/fisherman 2/3rd rule: only one estimated payment due</td>
</tr>
<tr>
<td></td>
<td>IT-40ES/ES-40: 4th estimated installment period</td>
</tr>
<tr>
<td>01/31/20</td>
<td>File 2019 IND return, pay all tax due, no 4th installment payment due</td>
</tr>
<tr>
<td>03/02/20</td>
<td>Farmer/fisherman 2/3rd rule: file 2019 return/pay all tax due by March 2, no estimated tax due</td>
</tr>
<tr>
<td>04/15/20</td>
<td>Filing due date for: 2019 IT-40, IT-40PNR, IT-40RNR, SC-40, IT-9</td>
</tr>
<tr>
<td></td>
<td>IT-40ES/ES-40: 1st estimated tax installment period</td>
</tr>
<tr>
<td>06/15/20</td>
<td>IT-40ES/ES-40: 2nd estimated tax installment period</td>
</tr>
<tr>
<td>09/15/20</td>
<td>IT-40ES/ES-40: 3rd estimated tax installment period</td>
</tr>
<tr>
<td>11/14/20</td>
<td>IND return filing due date if filing under extension (federal Form 4868 and/or state Form IT-9)</td>
</tr>
<tr>
<td>01/15/21</td>
<td>IT-40ES/ES-40: 4th estimated tax installment period</td>
</tr>
<tr>
<td>01/15/20</td>
<td>Safe Harbors for the penalty for the underpayment of estimated tax</td>
</tr>
<tr>
<td>03/02/20</td>
<td>Farmer/fisherman 2/3rd rule:</td>
</tr>
<tr>
<td>01/31/20</td>
<td>• Option 1 – only one estimated tax payment due (pay full amount due)</td>
</tr>
<tr>
<td></td>
<td>• Option 2 – no estimated tax due if file return and pay full amount due</td>
</tr>
<tr>
<td>02/01/21</td>
<td>Early filer – File and pay all amount due, no 4th estimated tax installment payment due</td>
</tr>
<tr>
<td>03/01/21</td>
<td>Farmer/fisherman 2/3rd rule: file 2020 return/pay all tax due by March 1, no estimated tax due</td>
</tr>
</tbody>
</table>

### Corporate Forms

<table>
<thead>
<tr>
<th>Date</th>
<th>Form Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due 15th day of fifth month following the end of the tax year</td>
<td>Form IT-20NP</td>
</tr>
<tr>
<td>Due 15th day of fifth month following the end of the taxable year</td>
<td>Form IT-20</td>
</tr>
<tr>
<td>Due 15th day of fourth month following the end of the tax year</td>
<td>Form IT-20S</td>
</tr>
<tr>
<td>Due 15th day of fourth month following the end of the taxable year</td>
<td>Form IT-65</td>
</tr>
<tr>
<td>Extended due date is 30 days after 15th day of tenth month following the end of the taxpayer’s taxable year</td>
<td>Form IT-20S (Indiana S Corp) and Form IT-65 (Indiana Partnership)</td>
</tr>
</tbody>
</table>

### Nonprofit Forms

<table>
<thead>
<tr>
<th>Date</th>
<th>Form Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due 15th day of fifth month following the end of the taxable year</td>
<td>Form IT-20NP</td>
</tr>
<tr>
<td>Due 15th day of fifth month following the end of the taxable year</td>
<td>NP-20*</td>
</tr>
<tr>
<td>Due 120 days after the nonprofit’s formation</td>
<td>NP-20A*</td>
</tr>
</tbody>
</table>

*These can be completed through INTIME at intime.dor.in.gov.*

See dor.in.gov/3344.htm for additional tax filing deadlines and information.
Electronic Filing and Payment Information

New - Estimated Payment Vouchers
DOR will not send estimated payment vouchers to customers who use a tax preparer. Practitioners should be prepared to print 2020 estimated payment vouchers for their customers when preparing their 2019 tax returns.

New - INTIME
Online file and pay services were made available through INTIME effective Sept. 3, 2019 for specific tax types in the first phase of DOR’s four-phase implementation. INTIME is accessible at intime.dor.in.gov and its functionality includes:

- Ability to file, view and amend returns for Utility Receipts Tax (URT)*/Nonprofit (NFP).
- Make payments using a bank account or credit card (Corporate Estimated Taxes).
- Ability to view and respond to correspondence from DOR.
- Request and print return transcripts as needed for returns filed after Sept. 1, 2019.
- Electronic delivery of correspondence.
- Online customer service support through secure messaging.

*First time Form URT-1 filers must file by paper before being able to file future returns via INTIME.

In addition, INTIME provides the following increased functionality for tax preparers:

- Gain access to view and manage multiple customers under one login.
- Ability to file returns, make payments and view file and pay history for clients.
- Request power of attorney authorization to act on behalf of clients.
- View and respond to correspondence for clients.

See the Practitioner Quick Start Guide at dor.in.gov/files/INtime_Guide.pdf for more information.

INTIME currently offers e-services for customers with tax types in Rollout 1. With subsequent rollouts over the next three years, more tax types will move from our other services detailed below (INtax, INtax Pay and DORpay) into INTIME.

INtax
INtax is DOR’s online business tax reporting and payment application, providing 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 with INtax:

- Correspond with DOR 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 client payment and return history at any time.

Although clients are not required to be registered with INtax before practitioners can add them, clients still have the option to register for INtax to be able to access their account information, as well as view their practitioner’s activities. Whether clients register for INtax or not, they are notified that a practitioner is managing their state taxes using INtax. For more information or to register, visit intax.in.gov.

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 a liability online at intaxpay.in.gov.

DORpay
DORpay, available at dorpay.dor.in.gov, is DOR’s electronic tax payment service where practitioners and taxpayers can:

- Check balances
- Make payments online for a balance due
- Make payments 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

Payment Plans
DOR payment plans require little to no down payment and allow customers up to 36 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

<table>
<thead>
<tr>
<th>Amount Owed</th>
<th>Maximum months</th>
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<tbody>
<tr>
<td>$100 or less</td>
<td>full payment required</td>
</tr>
<tr>
<td>$101 to $1,000</td>
<td>up to 12 months</td>
</tr>
<tr>
<td>$1,001 to $5,000</td>
<td>up to 24 months</td>
</tr>
<tr>
<td>$5,001 and above</td>
<td>up to 36 months</td>
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</tbody>
</table>

Business Tax Payment Plans

<table>
<thead>
<tr>
<th>Amount Owed</th>
<th>Maximum months</th>
</tr>
</thead>
<tbody>
<tr>
<td>$500 or less</td>
<td>full payment required</td>
</tr>
<tr>
<td>$501 to $1,000</td>
<td>up to 12 months</td>
</tr>
<tr>
<td>$1,001 to $5,000</td>
<td>up to 24 months</td>
</tr>
<tr>
<td>$5,001 and above</td>
<td>up to 36 months</td>
</tr>
</tbody>
</table>
Alcohol, Cigarette 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 using the XML schema definitions to format the data correctly. In the second method, taxpayers enter data in an Excel template and export it to XML using a converter tool.

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 OTP taxes using INtax. This option is not available yet for cigarette taxes.

For more detailed information, visit the following webpages:
- Alcohol: dor.in.gov/5162.htm
- Cigarette: dor.in.gov/5173.htm
- OTP: dor.in.gov/5168.htm

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 at motorcarrier.dor.in.gov/loginHome.html to comply. The system offers motor carriers the ability to manage all their transactions with the Motor Carrier Division online in one place.

Trust Tax Returns
Trust taxes must be submitted electronically unless an exemption has been issued.

INBiz
INBiz serves as a single point of contact for those registering a business with the state. Customers can register at inbiz.in.gov and use a variety of online functionalities such as:
- Registering with the Secretary of State
- Filing a Business Entity Report
- Completing Tax Registration
- Ordering a Certificate of Existence

INBiz also helps to manage business tax obligations for Indiana retail sales, withholding, out-of-state sales, gasoline use taxes and metered pump sales, tire fees, fuel taxes, wireless prepaid fees, food and beverage taxes, county innkeeper’s taxes, heavy vehicle rental tax and motor vehicle rental taxes.

Working Together
Audit Information and Tips to Help Your Clients

Power of Attorney
DOR’s new INTIME system features electronic Power of Attorney functionality (ePOA) for certain tax types. DOR considers an INTIME ePOA equivalent to the POA-1 form for the purpose of discussing tax matters. DOR reserves the right to request the POA-1 form in certain circumstances, but in general, we will not require a POA-1 form in addition to an approved INTIME ePOA access request. The INTIME ePOA allows clients to approve access to the accounts currently in INTIME. Tax types currently covered includes Aircraft Dealer, Aircraft Excise, C Corporation, Financial Institution, Nonprofit, Partnership, S Corporation and Utility Receipts. A POA-1 is needed for other tax types not currently active on INTIME.

You may submit the POA-1 form through:
- Fax: (317) 615-2605
- Mail: Indiana Department of Revenue, P.O. Box 7230, Indianapolis, IN 46207-7230

For more information and to download a POA-1 form see dor.in.gov/3802.htm.

Audit Manual
Introduced in 2019, DOR’s Audit Manual is a comprehensive overview of the procedures and guidelines available to aid in the completion of various types of audits. The DOR Audit Manual is available at dor.in.gov/files/audit-manual.pdf.

Audit Procedure and Policies
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 email process or uploaded via DOR’s secure server.

Practitioners who have power of attorney on file will receive a copy of the audit report through secure email. 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 mail.

Secure Email
DOR uses DataMotion, a secure email feature which enables employees to securely email sensitive information. Recipients of secure email 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 emails will be kept on the DataMotion site for one year, after which they will be archived for seven years.
Keys to a Successful Audit

Communication
- Communication is key to a successful and mutually efficient audit.
- The auditor will contact the taxpayer via letter to notify them that they have been selected for an audit.
- Keep details of all conversations, emails 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 us! 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.

Documentation
- Maintain 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.

Our 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) assessment based on income information from the IRS.

Underpayment of Estimated Taxes and Payment Plans
Please communicate the total balance and deadline for payment due to DOR when a client incurs a penalty for underpayment of estimated taxes. Some customers are surprised and confused when they receive a letter from DOR concerning an outstanding tax liability. If the customer does not pay the balance in full by the due date, they will also be subject to a late payment penalty. Penalty for Underpayment of Estimated Taxes and penalty for late payment after the annual due date are two separate penalties. Customers have relayed that they believed the penalty amount listed would apply only if they made a late payment (much like the information provided on a credit card statement) and didn’t realize that they incurred the underpayment of estimated tax penalty for the previous tax year.

Also, please encourage your clients who have an underpayment penalty to adjust estimated payments for the current tax year to avoid future penalties. If a client is repeatedly using DOR payment plans, please suggest that they begin quarterly estimated payments to reduce penalties, late payment fees and interest.

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 have 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, 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.

Certified Forms
Only use forms provided by DOR or DOR-approved and certified tax preparation software. Also, make sure your software is updated regularly. Older versions do not contain the most up-to-date 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 dor.in.gov/3848.htm.

Preparing Forms for Submission
- Do not black out the 1D barcode found at the bottom of several DOR forms. DOR uses that information to quickly and efficiently process those forms.
- When sending photocopies of returns, make sure that the copies are legible.
- Only use black or blue ink.
- Ensure all schedules match the form type being submitted (for example, Schedule CT-40PNR with a Form IT-40PNR).
- Do not staple or paperclip returns, forms or supporting documentation.

Include a Payment Voucher with All Checks
Customers should not pay their tax liability using their bank or another 3rd party bill pay service. DOR receives thousands of checks without the appropriate payment voucher, leaving tax analysts to manually determine the customer’s tax account. Please use the appropriate DOR payment portal for ACH or e-checks. See page 15 for information on electronic payment portals.

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.

Address Changes
You can find instructions on how to request a change of address for an individual account at dor.in.gov/4706.htm and for a business account at dor.in.gov/3788.htm.
Offsets

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

Order of Offset 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 that is not listed in (1) through (8); and has entered into a formal agreement with DOR after Dec. 31, 2017. Within this category, the order is based on the time the claimant agency enters into an agreement with DOR.
10. United States Internal Revenue Service
11. A claimant agency that is not identified in the order priority under subdivisions (1) through (9) (other state agencies). The priority is based on the time that the agency files notice of an intent to offset with DOR.
12. A claimant agency described in section 1(1)(B) of this chapter (political subdivisions that have entered into agreements with the local government clearinghouse). 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, DOR may charge a debtor 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, 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.

DOR Appeals Process

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 set 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.

Contact and Additional Information

Phone number: (317) 232-2100 (Legal Division)
Website: dor.in.gov/5691.htm
Protecting Client Data

Criminals often target tax practitioners to gain client data which they will then use to commit identity theft and file fraudulent tax returns to collect refunds. DOR recommends being aware of and remaining vigilant against phishing attempts, in which criminals pose as a trusted person or company to access client data. Phishing emails can appear legitimate, and criminals have been known to pose as:

- A tax revenue agency
- Current or potential clients
- Other employees at your organization
- Professional associations
- Cloud storage or tax software providers
- Specific banks and financial institutions

To protect client data, DOR recommends educating yourself and other employees at your office about the warning signs of these scams. Here are some ways to tell if an email poses a threat:

- The website and email addresses do not look genuine or the URLs are shortened.
- The email is poorly written—look for grammatical mistakes or odd phrases.
- The message is designed to make an individual panic and take immediate action.
- The email claims to be from DOR or the IRS asking for personal information—please note that neither agency will ask for personal information via email.

Additionally, the IRS and Security Summit partners have created a checklist of basic cybersecurity measures to help tax practitioners protect client data and prevent identity theft. See irs.gov/newsroom/tax-security-2-0 for more information. These steps are:

- Install anti-virus software and schedule automatic updates regularly.
- Protect with firewalls to stop unauthorized access and attacks to your network and/or computer.
- Enable two-factor authentication for work accounts, such as a security code being sent to a mobile phone in addition to entering your username and password.
- Regularly back up files on external sources, such as an external drive or secure cloud storage.
- Encrypt drives so files remain protected if accessed by an unauthorized person.
- Use a virtual private network (VPN) to securely connect to the internet.

Finally, if you or a client receives any unexpected or suspicious correspondence appearing to be from DOR or the IRS, please report it to:

Internal Revenue Service
Email: phishing@irs.gov
Phone: (800) 829-1040

Indiana Department of Revenue
Email: investigations@dor.in.gov
Phone: (317) 232-3376

Reporting Tax Fraud

DOR is a national leader in stopping identity theft and tax refund fraud. Our fraud system and business operations team stopped over $12 million in tax fraud from July 1, 2018 – June 30, 2019. Tax practitioners are encouraged to help DOR combat and prevent tax fraud by reporting suspected fraudulent activities, such as:

- Inflation of state or local withholding taxes
- Claiming credits or deductions to which the taxpayer was not entitled
- Fake Schedule C business income or loss
- Inflation of Indiana earned income for purposes of claiming the Earned Income Tax Credit

If you suspect a case of tax fraud, you can report it by completing the online Tax Fraud Form at dor.in.gov/4786.htm.

You can also make an anonymous report by completing the Tax Fraud Referral Form at dor.in.gov/4792.htm and mailing or faxing it to:

Indiana Department of Revenue
Revenue Inspector General Division
Investigations Department
100 N Senate Ave.
IGCN - Rm 248
Indianapolis, IN 46204
Fax: (317) 233-6107
2019 Legislative Overview Highlights

The following is a brief summary of legislation passed by the 2019 Indiana General Assembly, highlighting some of the most significant items that affect and tax practitioners.

Individual Income Tax
The following changes affect Indiana’s individual adjusted gross income tax:

- Retroactive to Jan. 1, 2019, increases the income tax deduction for income from military retirement or survivor’s benefits.
- Effective July 1, 2019, DOR is able to waive tax penalties and interest imposed on a taxpayer who has been incarcerated for a period of at least 180 days.
- Effective July 1, 2019, DOR may release tax withholding or other tax information statements to the taxpayer and certain approved individuals in the case that the taxpayer is deceased or incapacitated.
- Effective Jan. 1, 2021, DOR will change the order of application for payments to prioritize base liability. The change reorders application of partial payments to apply to debt first, then penalties, then interest.

Corporate Income Tax
The following changes affect Indiana’s corporate adjusted gross income tax:

- Retroactive to Jan. 1, 2019, clarifies that a taxpayer filing a combined income tax return for any reason must petition DOR to discontinue filing a combined income tax return.
- Retroactive to Jan. 1, 2019, moves Indiana from a cost of performance state to a market-based sourcing state for apportioning receipts from the provision of most services and certain intangibles. Provides that, for sales of securities and similar instruments, only the net gain is considered a receipt subject to apportionment.

Sales and Use Tax

- Effective July 1, 2019, a marketplace facilitator is required to collect and remit state sales tax as a retail merchant when it facilitates a retail transaction for sellers on the marketplace facilitator’s marketplace. In addition, the gross retail income for a facilitator includes any consideration received, including service fees and other costs of the facilitator, unless specifically excluded by statute.
- Effective July 1, 2019, provides a state sales and use tax exemption for the purchase of certain data center equipment that is located in a data center that results in a minimum, qualified investment within five years, ranging from at least $25M to more than $150M depending on the population of the county in which the data center is located.
- Beginning Jan. 1, 2020, establishes that a peer to peer vehicle sharing program is a retail transaction subject to the state gross retail and use tax if sharing occurs on a marketplace platform or is shared directly by the owner for more than 15 days in a calendar year.

Other Taxes

- Effective July 1, 2019 a marketplace facilitator is required to collect and remit innkeeper’s tax on the rental of accommodations and food and beverage tax on the sales of food.
- Beginning Jan. 1, 2020, vehicles being shared on a peer to peer vehicle sharing program are exempt from the auto rental excise tax and a county supplemental auto rental excise tax (unless an ordinance is adopted to impose the county tax). However, a vehicle sharing excise tax at a 2% rate will be imposed on peer to peer vehicle sharing.
- Upon passage of a county ordinance the Indiana Legislature has authorized the following counties to increase their county innkeeper tax (CIT):
  - Clark/Floyd County from 4% to 6%. Requires both counties to approve
  - Allen County from 7% to 8%. (NOTE: The increased rate will go into effect Nov. 1, 2019)
  - Howard County from 5% to 8%. (NOTE: The increased rate went into effect July 1, 2019; for facilitators, the rate will go into effect Oct. 1, 2019)
- Upon passage of a county ordinance the Indiana Legislature has authorized Knox County to impose a county-specific innkeeper tax.
- Upon passage of a county ordinance the Indiana Legislature has authorized Brown County to impose a performing art center admission tax. (NOTE: Brown County has authorized the tax)
- Upon passage of a city/town ordinance the Indiana Legislature has authorized the following city/towns to impose a food and beverage (FAB) tax:
  - Attica (NOTE: This tax will go into effect Nov. 1, 2019)
  - Danville (NOTE: This tax went into effect Sept. 1, 2019)
  - Greenwood
  - Whitestown
- Beginning Jan. 1, 2021, DOR will adjust the annual tax rate for the utility receipts tax and the utility services use tax to a tax rate that would maintain tax revenue at the state fiscal year 2018 amount if usage remains the same.
Legislative Summary by Tax Type

This synopsis contains a list of legislation passed by the 2019 Indiana General Assembly that affects DOR. Legislation is organized according to tax type.

Charity Gaming (IC 4-32.3)
Summary: Recodifies the Indiana Code article governing charity gaming, IC 4-32.2, as IC 4-32.3.

Effective Date: July 1, 2019
Code: IC 4-32.3
Enrolled Act: HEA 1517, SEC. 4

Wagering Taxes (IC 4-33)
Summary: Clarifies that the term “adjusted gross receipts” does not include amount received from sports wagering conducted by a licensee or sporting agent under IC 4-38.

Effective Date: July 1, 2019
Code: IC 4-33-2-2
Enrolled Act: HEA 1015, Sec. 4

Summary: Provides the supplemental wagering tax liability of a licensed owner operating an inland casino in Vigo County is equal to 2.9% of the riverboat’s adjusted gross receipts for the day.

Effective Date: July 1, 2019
Code: IC 4-33-12-1.5
Enrolled Act: HEA 1015, Sec. 24

Summary: Establishes that for a licensed owner described in IC 4-33-6-1(a)(1) and for a state fiscal year ending before July 1, 2025, adjusted gross receipts received by two riverboats operated by the licensed owner in accordance with IC 4-33-6-1(d) must be taxed separately under IC 4-33-13 regardless of the fact the riverboats are operated under a single license.

Beginning on the day the licensed owner begins gaming operations at a new riverboat at a location approved under IC 4-33-6-4.5, the adjusted gross receipts received by the riverboat must be taxed under this chapter as if the adjusted gross receipts were received from two riverboats. The licensed owner shall allocate the adjusted gross receipts received by the riverboat into two separate tax bases proportionally to the amount of adjusted gross receipts that each riverboat operating from a dock in Gary received in the state fiscal year ending June 30, 2018. The licensed owner’s tax liability under this chapter is determined by applying the appropriate tax rates determined under section 1.5 of this chapter to each of the two separate tax bases.

For state fiscal years beginning after June 30, 2025, adjusted gross receipts received by a riverboat sited at a location approved under IC 4-33-6-4.5 are subject to taxation under this chapter as adjusted gross receipts received from a single riverboat.

Effective Date: July 1, 2019
Code: IC 4-33-13-0.7
Enrolled Act: HEA 1015, Sec. 29

Summary: Lowers the tax rate imposed on the adjusted gross receipts from gambling games authorized under IC 4-33 of a riverboat that received less than $75 million of adjusted gross receipts during the preceding state fiscal year for state fiscal years beginning after June 30, 2021. The rate is decreased from: 5% to 2.5% for the first $25,000,000 of adjusted gross receipts received during the period beginning July 1 of each year and ending June 30 of the following year; decreased from 20 to 10% for the adjusted gross receipts in excess of $25,000,000 but not exceeding $50,000,000 received during the period beginning July 1 of each year and ending June 30 of the following year; and decreased from 25% to 20% for adjusted gross $50,000,000 but not exceeding $75,000,000 received during the period beginning July 1 of each year and ending June 30 of the following year.

Effective Date: July 1, 2019
Code: IC 4-33-13-1.5
Enrolled Act: HEA 1015, Sec. 30

Summary: Clarifies a licensed owner or operating agent may not deduct more than $7,000,000 in adjusted gross receipts attributable to qualified wagering in a state fiscal year beginning after June 30, 2015, and ending before July 1, 2021, or $9,000,000 in a state fiscal year beginning after June 30, 2021, with respect to the qualified wagering conducted at a particular riverboat. Adds for state fiscal years ending before July 1, 2025, a licensed owner operating two riverboats from a dock in Gary under a single license in accordance with IC 4-33-6-1(d) or operating a riverboat at a location approved under IC 4-33-6-4.5 may deduct the amounts described under IC 4-33-13-7(d) as if qualified wagering were being conducted at two riverboats.

Effective Date: July 1, 2019
Code: IC 4-33-13-7
Enrolled Act: HEA 1015, Sec. 33

Gambling Games at Racetracks (IC 4-35)
Summary: Eliminates for years beginning after June 30, 2021, the top rate bracket of 35% for adjusted gross receipts from slot machines at racetracks. Adjusted gross receipts in excess of $200,000 will be taxed at the 30% rate now imposed on adjusted gross receipts in excess of $100,000 but not exceeding $200,000.

Effective Date: July 1, 2019
Code: IC 4-35-8-1
Enrolled Act: HEA 1015, Sec. 38

Summary: Amends a provision where a licensee may not deduct more than $7,000,000 in adjusted gross receipts attributable to qualified wagering in a state fiscal year beginning after June 30, 2015, and ending before July 1, 2021.

Adds a new deduction limitation on a licensee of $9,000,000 in a state fiscal year beginning after June 30, 2021.

Effective Date: July 1, 2019
Code: IC 4-35-8-5
Enrolled Act: HEA 1015, Sec. 39
Sports Wagering (IC 4-38)
Summary: Imposes a sports wagering tax on the adjusted gross receipts received from authorized sports wagering offered by a certificate holder under IC 4-38 at a rate of 9.5%. A certificate holder shall pay the sports wagering taxes imposed to DOR 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 DOR shall be paid to DOR at the same time following the month’s taxes are due.

DOR shall deposit the tax revenue collected under IC 4-38-10-2 in the state general fund. DOR shall transfer an amount equal to 3.33% of the tax revenue collected to the addiction services fund established by IC 12-23-2-2. Twenty-five percent of the tax revenue transferred under this provision must be allocated to the prevention, education and provider credentialing for and treatment of compulsive gambling.

The commission may suspend or revoke the certificate of authority of a certificate holder that does not submit the payment or the tax return form within the required time. The payment of the tax under IC 4-38-10 must be on a form and in a manner prescribed by DOR.

Effective Date: July 1, 2019
Code: IC 4-38-10
Enrolled Act: HEA 1015, Sec. 43

Public Purchasing (IC 5-22)
Summary: Deletes reference to the Hoosier Alternative Fuel Vehicle Manufacturer Tax Credit in the definition of "clean energy vehicle."

Effective Date: January 1, 2020
Code: IC 5-22-5-8.5
Enrolled Act: SEA 171, Sec. 2

Enterprise Zones (IC 5-28-15)
Summary: Provides an enterprise zone that established as closed under IC 5-28-15-11 is not subject to the expiration and renewal provisions under IC 5-28-15-10. Instead, the IEDC may review the success of an enterprise zone established under IC 5-28-15-11 based on increases in capital investment in the zone, and retention of jobs and creation of jobs in the zone, and may renew the enterprise zone for not more than 10 years.

Effective Date: July 1, 2019
Code: IC 5-28-15-11
Enrolled Act: SEA 171, Sec. 2

Agreements with Federally Recognized Indian Tribes (IC 5-33.5)
Summary: Authorizes the state or a state agency to enter into a cooperative agreement with a federally recognized Indian tribe. If a cooperative agreement entered into under IC 5-33.5-3 concerns the provision of services or facilities that a state officer or state agency has power to control, the agreement must be submitted to that officer or agency for approval before it takes effect.

Effective Date: July 1, 2019
Code: IC 5-33.5-3
Enrolled Act: HEA 1001, SEC. 100

Property Taxes (IC 6-1.1)
Summary: Provides if a rentee of heavy equipment is exempt under IC 6-6-15-4(a)(3) from paying the heavy equipment rental excise tax because the equipment is used in mining, that equipment is not considered “nonbusiness personal property” and is still subject to the personal property tax.

Effective Date: July 1, 2019
Code: IC 6-1.1-2-7
Enrolled Act: SEA 565, Sec. 1

Summary: Eliminates, for purposes of the property tax exemption for enterprise information technology equipment, the requirement that an eligible business’ property be located in an area designated as a high technology district area.

Effective Date: July 1, 2019
Code: IC 6-1.1-10-44
Enrolled Act: HEA 1405, Sec. 1

Utility Receipts Tax (IC 6-2.3)
Summary: Adjusts the rate applied for the utility receipts tax for taxable years beginning after December 31, 2020, so that the amount of tax would equal the base year amount if the new rate were applied to the amount of utility receipts in the previous year. Before September 1, 2020, and before September 1 of each year thereafter, DOR shall determine the tax rate that applies in taxable years beginning in the following calendar year and shall publish the tax rate in the Indiana Register.

The base amount with which the calculation must be made is $202,149,172, the amount of utility receipts tax collected in 2018. Before making the calculation, DOR must make an adjustment for the application of any coal gasification technology investment tax credit, being owed for the immediately preceding state fiscal year.

Effective Date: July 1, 2019
Code: 6-2-3-2-2
Enrolled Act: SEA 565, Sec. 2

Summary: Establishes that a taxpayer who fails to keep records of the taxpayer’s gross receipts and any other records that may be necessary to determine the amount of utility receipts tax the taxpayer owes for a period, as required by IC 6-8.1-5-4, commits a Class C infraction. Previously, the infraction only applied if the taxpayer failed to keep the required records for a period of three years.

Effective Date: July 1, 2019
Code: 6-2-3-7-1
Enrolled Act: SEA 565, Sec. 3

Sales and Uses Tax (IC 6-2.5)
Summary: Repeals the definition of “facilitator.”

Effective Date: July 1, 2019
Code: IC 6-2.5-1-19.5
Enrolled Act: HEA 1001, SEC. 105

Summary: Provides a definition of a “marketplace” for purposes of the “marketplace facilitator” provisions of this bill.

Effective Date: July 1, 2019
Code: IC 6-2.5-1-21.7
Enrolled Act: HEA 1001, SEC. 106

Summary: Provides a definition of a “marketplace facilitator.”

Effective Date: July 1, 2019
Code: IC 6-2.5-1-21.9
Enrolled Act: HEA 1001, SEC. 107
Summary: Provides, for purposes of the economic thresholds of a remote seller, that a marketplace facilitator must include both transactions made on its own behalf and transactions facilitated for sellers under IC 6-2.5-4-18 for purposes of establishing the requirement to collect gross retail or use tax without having a physical presence in Indiana. Additionally, provides that except in instances where the marketplace facilitator has not met the thresholds, the transactions of the seller made through the marketplace are not counted toward the seller for purposes of determining whether the seller has met the economic thresholds.

Effective Date: July 1, 2019
Code: IC 6-2.5-2-1
Enrolled Act: HEA 1001, SEC. 108

Summary: Removes the provision of this section stating that facilitator is a retail merchant making a retail transaction when the facilitator accepts payment from the consumer for a room, lodging or accommodation rented or furnished in Indiana. Adds a subsection stating the gross retail income derived from a transaction to which this section applies is equal to the total amount of consideration paid by the purchaser, including the payment of any fee (including a facilitation fee), commission or other charge by the retail merchant (including a marketplace facilitator), except the gross retail income does not include any taxes on the transaction that are imposed directly on the consumer.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-4
Enrolled Act: HEA 1001, SEC. 109

Summary: Repeals the requirement that a “facilitator” (pertaining to the meaning as applied to accommodations and repealed in section 105 of this bill) itemize their statements.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-4.2
Enrolled Act: HEA 1001, SEC. 110

Summary: Clarifies the treatment of a political subdivision performing an activity that is related to an annual festival, carnival, fair or similar event, rewording the limitation on performing activities related to those events from a limitation on a political subdivision that performs those activities to a limitation on a political subdivision when it performs those activities.

Effective Date: July 1, 2019
Code: 6-2.5-4-8
Enrolled Act: SEA 565, Sec. 4

Summary: Clarifies that the sharing of passenger motor vehicles and trucks through a peer to peer vehicle sharing program is a retail transaction.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-10
Enrolled Act: HEA 1001, SEC. 111

Summary: Specifies a marketplace facilitator is considered the retail merchant when they facilitate transactions on behalf of their sellers. A marketplace facilitator is required to collect and remit sales tax on their own transactions and the transactions facilitated on behalf of their sellers, and must comply with all applicable procedures and requirements imposed under the sales tax article as the retail merchant in such transactions. Further provides the gross retail income derived from a transaction to which this section applies is equal to the total amount of consideration paid by the purchaser, including the payment of any fee, commission or other charge by the marketplace facilitator, except the gross retail income does not include any taxes on the transaction that are imposed directly on the consumer.

Effective Date: July 1, 2019
Code: IC 6-2.5-4-18
Enrolled Act: HEA 1001, SEC. 112

Summary: Clarifies that a “sale for resale” exemption in the context of a transaction in which a person acquires a new motor vehicle for rental or leasing in the ordinary course of the person’s business only applies to a rental company (as defined in IC 24-4-9-7). Further clarifies a person who purchases a motor vehicle for sharing through a peer to peer vehicle sharing program is not eligible for the “sale for resale” exemption under this section.

Effective Date: July 1, 2019
Code: IC 6-2.5-5-8
Enrolled Act: HEA 1001, SEC. 113

Summary: Creates an exemption from the sales tax for people renting their primary personal residence for fewer than 15 days in the current or preceding calendar year.

Effective Date: July 1, 2019
Code: IC 6-2.5-5-53
Enrolled Act: HEA 1001, SEC. 114

Summary: Creates an exemption from the sales tax for people sharing their passenger motor vehicle or vehicles for fewer than 15 days in the current or preceding calendar year.

Effective Date: July 1, 2019
Code: IC 6-2.5-5-54
Enrolled Act: HEA 1001, SEC. 115

Summary: Adds a subsection providing a person is not entitled to a refund from DOR on any sales tax paid on the purchase or lease of a motor vehicle if the motor vehicle was purchased or leased for sharing on a peer to peer vehicle sharing program.

Effective Date: July 1, 2019
Code: IC 6-2.5-6-13
Enrolled Act: HEA 1001, SEC. 116

Summary: Creates a framework where purchasers who have overpaid sales tax (as opposed to paying the correct amount of sales tax) to a marketplace facilitator shall not have a cause of action against the marketplace facilitator for the recovery of the overpayment, but can request a refund from DOR, which will be on forms and in a manner prescribed by DOR.

Effective Date: July 1, 2019
Code: IC 6-2.5-6-13.5
Enrolled Act: HEA 1001, SEC. 117
Summary: Permits DOR to deny an application for a registered retail merchant’s certificate if the applicant’s business is operated, managed or otherwise controlled by or affiliated with a person, including a relative, family member, responsible officer or owner, who has not filed all required tax returns or information reports with DOR for listed taxes or paid all taxes, penalties and interest to DOR for listed taxes and that business is substantially similar to the business of the applicant.

Effective Date: July 1, 2019
Code: 6-2-5-8-1
Enrolled Act: SEA 565, Sec. 5

Summary: Adds the determination that a merchant is operating as a “chameleon merchant” to the list of good causes for which DOR may revoke a registered retail merchant certificate.

Effective Date: July 1, 2019
Code: 6-2-5-8-7
Enrolled Act: SEA 565, Sec. 6

Summary: Provides that DOR may revoke or suspend a registered retail merchant certificate for a conviction for an offense under IC 35-48-4. Previously, a conviction for a violation of IC 35-48-4-10.5 (repealed on July 1, 2019) was required. The conviction involves the sale of or offer to sell in the normal course of business a synthetic drug as defined in IC 35-31.5-2-321 as well as a synthetic drug lookalike substance defined in IC 35-31.5-2-321.5, or a controlled substance analog as defined in IC 35-48-1-9.3, or a substance represented to be a controlled substance as described in IC 35-48-4-4.6.

Effective Date: July 1, 2019
Code: 6-2-5-8-7
Enrolled Act: HEA 1186, Sec. 2

Summary: Specifies that for transactions occurring after December 31, 2021, a marketplace facilitator is not liable for failure to collect and remit sales tax as long as they prove to DOR’s satisfaction that:

1. The marketplace facilitator has a system in place to require the seller to provide accurate information and has made a reasonable effort to obtain accurate information from the seller about a retail transaction;
2. The failure to collect the correct tax was due to incorrect or insufficient information provided to the marketplace facilitator by the seller; and
3. The marketplace facilitator provides information showing who the purchaser was in each transaction for which the tax had not been collected.

If the marketplace facilitator is relieved of liability, the purchaser is liable for any amount of uncollected, unpaid or unremitted tax. However, the liability relief is not available if the seller and the marketplace facilitator are affiliated.

Effective Date: July 1, 2019
Code: IC 6-2-5-9-3
Enrolled Act: HEA 1001, SEC. 118

Summary: Creates limited liability relief for marketplace facilitators for the failure to collect and remit sales or use tax on taxable retail transactions in the context of an audit or investigation for calendar years beginning after December 31, 2018, and before January 1, 2022. The liability relief is a maximum of 5% for 2019, a maximum of 3% for 2020, a maximum of 2% for 2021. Liability relief is only granted to a marketplace facilitator if they can show to DOR’s satisfaction that:

1. The taxable retail transaction was made through the marketplace;
2. The marketplace facilitator and the seller are not affiliated persons;
3. The failure to collect gross retail or use tax was due to an error in sourcing the transaction; and
4. The transaction facilitated by the marketplace facilitator occurred before January 1, 2022, regardless of when the purchased items are delivered to the purchaser.

If a marketplace facilitator is relieved of liability, then the seller is also relieved of liability for the amount of uncollected tax due. However, the limited liability relief provided does not relieve the marketplace facilitator of liability for collecting but failing to remit to DOR gross retail and use tax.

If a marketplace facilitator exceeds the limits provided, the marketplace facilitator is liable for the payment of any remaining taxes, plus any penalties and interest attributable to those taxes, to the state.

Effective Date: July 1, 2019
Code: IC 6-2-5-9-3.5
Enrolled Act: HEA 1001, SEC. 119

Summary: Establishes a sales and use tax exemption for the purchase of certain qualified data center equipment that is located in a data center that results in a minimum qualified investment within five years, ranging from at least $25 million to more than $150 million depending on the population of the county in which the data center is located. It provides that certain other costs, such as that for tangible personal property that is essential to the operations of a data center, excluding property used in the administration of the facility, are exempt from sales and use tax. Further provides that the purchase of all electricity used by qualified data center equipment, excluding electricity used in the administration of the facility, is exempt from sales and use tax.

Requires a qualified data center user to apply to the IEDC for a specific transaction award certificate (award certificate). Requires a qualified data center user to enter into an agreement with the IEDC as a condition of receiving an award certificate.

Effective Date: January 1, 2019 (Retroactive)
Code: IC 6-2-5-15
Enrolled Act: HEA 1405, Sec. 2

Adjusted Gross Income Tax (IC 6-3)

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 179 of the Internal Revenue Code certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]
Code: 6-3-1-3.5
Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies the provision of an Indiana 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, 2019 (Retroactive)
Code: 6-3-1-3.5
Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies there is 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.
Summary: Clarifies the addback of an amount deducted under Section 965 of the Internal Revenue Code to recognize an alternative form of reporting this income announced by the Internal Revenue Service in late 2018.

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]
Code: 6-3-1-3.5
Enrolled Act: SEA 565, Sec. 7

Summary: Clarifies the Section 965(c) addback for trusts and estates only applies when the trust or estate does not distribute the Section 965 income to the beneficiary or does not report the deduction to the beneficiary.

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]
Code: 6-3-1-3.5
Enrolled Act: SEA 565, Sec. 7

Summary: Provides a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code. The earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign corporation is permitted to reduce the federal adjusted gross income or federal taxable income of the taxpayer, the deficit or the portion of the deficit, shall also reduce the amount taxable under this section to the extent permitted under the Internal Revenue Code. However, in no case shall this permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for purposes of this section to be less than zero.

Effective Date: December 26, 2016 (Retroactive) [This date was corrected because of non-code language.]
Code: 6-3-1-3.5
Enrolled Act: SEA 565, Sec. 7

Summary: Updates (retroactive to January 1, 2019) the definition of the Internal Revenue Code for purposes of Indiana income taxes to January 1, 2019. Prior to enactment of this law, the link was to the Internal Revenue Code as of February 11, 2018. This definition applies throughout Article 3 unless specifically stated otherwise in a specific chapter or section.

Effective Date: January 1, 2019 (Retroactive)
Code: 6-3-1-11
Enrolled Act: SEA 565, Sec. 8

Summary: Clarifies, for purposes of Indiana income taxes, the definition of “sales” in the case of financial instruments. Provides if a taxpayer does not receive money or other property upon the maturity or redemption of a security, any includible amounts shall not be included unless and until the taxpayer actually receives money or other property. Provides any reference to “receipts” in IC 6-3 has the same meaning as “sales” unless the context clearly requires otherwise.

Effective Date: January 1, 2019 (Retroactive)
Code: 6-3-1-24
Enrolled Act: SEA 563, Sec. 4

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 168 of the Internal Revenue Code certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.

Effective Date: January 1, 2018 (Retroactive) [Non-code language]
Code: 6-3-1-33
Enrolled Act: SEA 565, Sec. 9

Summary: Creates a new definition of “telecommunication services” for purposes of the cost of performance carve-out from the general move to apportioning services income through market-based sourcing. The new definition links to the definition of “telecommunication services” for purposes of sales tax in IC 6-2.5-1-27.5, but with specific modifications to that definition.

Effective Date: January 1, 2019 (Retroactive)
Code: 6-3-1-37
Enrolled Act: SEA 563, Sec. 5

Summary: Creates a new definition of “broadcast services” for purposes of the cost of performance carve-out from the general move to apportioning services income through market-based sourcing. The term means the transmission, conveyance and routing of video broadcasts, regardless of the medium, including the furnishing of transmission, conveyance and routing of the services by a television broadcast network, a cable program network or a television distribution company. The term also includes any advertising or promotional activity furnished in conjunction with the broadcast services.

Effective Date: January 1, 2019 (Retroactive)
Code: 6-3-1-38
Enrolled Act: SEA 563, Sec. 6

Summary: Clarifies income derived from Indiana shall be taxable to the fullest extent permitted by the Constitution of the United States and federal law, regardless of whether the taxpayer has a physical presence in Indiana.

Effective Date: January 1, 2019 (Retroactive)
Code: 6-3-2-2
Enrolled Act: SEA 563, Sec. 7

Summary: Provides receipts from the provision of telecommunications services and broadcast services will continue to be sourced to Indiana for apportionment purposes if the greater portion of such costs are incurred in Indiana than in any other state.

Effective Date: January 1, 2019 (Retroactive)
Code: 6-3-2-2
Enrolled Act: SEA 563, Sec. 7

Summary: Establishes in the case of sale, rental, lease or license of real property, receipts are in Indiana if and to the extent the property is located in Indiana. Establishes in the case of intangible property that is rented, leased or licensed, receipts are in Indiana if and to the extent the property is used in this state, provided that intangible property used in marketing a good or service to a consumer is “used in this state” if that good or service is purchased by a consumer who is in Indiana.
Establishes certain special rules for sourcing receipts from the sales of intangibles.

**Effective Date:** January 1, 2019 (Retroactive)
**Code:** 6-3-2-2
**Enrolled Act:** SEA 563, Sec. 7

**Summary:** Establishes in the case of sale of a service, receipts are in Indiana if and to the extent the benefit of the service is received in Indiana. This moves Indiana from a cost of performance state to a market-based sourcing state for apportioning receipts from the provision of services.

- **Effective Date:** January 1, 2019 (Retroactive)
- **Code:** 6-3-2-2
- **Enrolled Act:** SEA 563, Sec. 7

**Summary:** Clarifies for taxable years beginning after December 31, 2017, an Indiana loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under subsection (d), is a net operating loss for Indiana income tax purposes.

- **Effective Date:** January 1, 2019 (Retroactive)
- **Code:** 6-3-2-2.6
- **Enrolled Act:** SEA 565, Sec. 12

**Summary:** Clarifies a taxpayer who desires to discontinue filing a combined income tax return for any reason must petition DOR within 30 days after the end of the taxpayer’s taxable year for permission to discontinue filing a combined income tax return. This includes a taxpayer who was filing a combined return because it had been forced to do so by DOR.

- **Effective Date:** January 1, 2019 (Retroactive)
- **Code:** 6-3-2-2
- **Enrolled Act:** SEA 563, Sec. 7

**Summary:** Establishes receipts from the maturity, redemption, sale, exchange, loan or other disposition of stocks, bonds, notes, options, forward contracts, futures contracts and similar instruments are attributable to Indiana if the taxpayer’s commercial domicile is in Indiana. For purposes of IC 6-3-2-2.2(h), only the portion of the receipts required to be included in the taxpayer’s sales denominator are attributable to Indiana.

- **Effective Date:** January 1, 2019 (Retroactive)
- **Code:** 6-3-2-2.2
- **Enrolled Act:** SEA 563, Sec. 8

**Summary:** Clarifies for taxable years beginning after December 31, 2017, an Indiana loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under subsection (d), is a net operating loss for Indiana income tax purposes.

- **Effective Date:** January 1, 2019 (Retroactive)
- **Code:** 6-3-2-2.5
- **Enrolled Act:** SEA 565, Sec. 11

**Summary:** Clarifies for taxable years beginning after December 31, 2017, an Indiana loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under subsection (d), is a net operating loss for Indiana income tax purposes.

- **Effective Date:** January 1, 2019 (Retroactive)
- **Code:** 6-3-2-2.6
- **Enrolled Act:** SEA 565, Sec. 12

**Summary:** Increases in four steps the income tax deduction for income from military retirement or survivor’s benefits. Under previous law, an individual or an individual’s spouse was entitled to a deduction of $6,250 for income from military retirement or survivor’s benefits received during the taxable year. For taxable years beginning after December 31, 2018, the amount of the deduction is the lesser of the benefits included in the adjusted gross income of the individual or the individual’s surviving spouse or $6,250 plus: for taxable years beginning in 2019, 25% of the amount of the benefits in excess of $6,250; for taxable years beginning in 2020, 50% of the amount of the benefits in excess of $6,250; for taxable years beginning in 2021, 75% of the amount of the benefits in excess of $6,250; and for taxable years beginning after 2021, 100% of the amount of the benefits in excess of $6,250.

- **Effective Date:** January 1, 2019 (Retroactive)
- **Code:** 6-3-2-4
- **Enrolled Act:** HEA 1010, SEC. 1
For taxable years ending after December 31, 2021, an estate or trust required to provide 10 or more reports to beneficiaries under section 15(b) of this chapter must file all such reports in an electronic format specified by DOR.

**Effective Date:** July 1, 2019  
**Code:** 6-3-4-16.7  
**Enrolled Act:** SEA 565, Sec. 15

**Summary:** Authorizes DOR to enter into a payment agreement with a bordering state or an authorized agency of that bordering state if the IEDC and a similar agency or body of a state bordering Indiana enter into an agreement for mutual economic development. The payment agreement must provide for an obligation by the bordering state substantially similar to this provision. The payment agreement must be reviewed by the budget agency.

A payment agreement must provide that the payment by DOR cannot exceed the incremental income tax withholdings collected by DOR as a result of the compensation of new employees who are Indiana residents and whose jobs are being incentivized by that border state under an agreement for mutual economic development.

The amount needed to make the payment is appropriated from the state general fund.

**Effective Date:** July 1, 2019  
**Code:** IC 6-3-5-4  
**Enrolled Act:** SEA 563, Sec. 9

**State Tax Liability Credits (IC 6-3.1)**  
**Summary:** Adds a new section whereby a taxpayer who claims a credit for Indiana qualified research expenses under this chapter for a taxable year must report to DOR whether it has determined a credit for those Indiana qualified research expenses under either IRC Sec. 41(a)(1) or (c)(4) and claimed the credit for those Indiana qualified research expenses under either of the aforementioned IRC sections. If a taxpayer claims an Indiana credit for those qualified research expenses under this chapter, and does not claim a credit for those qualified research expenses for federal tax purposes, the taxpayer must disclose to DOR any reasons for not claiming the credit for those Indiana qualified research expenses for federal purposes for the taxable year. The disclosure under this subsection shall be made in the manner specified by DOR. For purposes of IC 6-3-4-6 and IC 6-8.1-5-2, a change to the federal credit under the above mentioned IRC sections shall be considered a modification. In addition, DOR may adopt rules including emergency rules.

**Effective Date:** January 1, 2019  
**Code:** 6-3-1-4-8  
**Enrolled Act:** HEA 1001, Sec. 121

**Summary:** Ends the industrial recovery tax credit for a qualified investment made after December 31, 2019, except for in situations described in the next sentence. A taxpayer is entitled to receive a credit for a qualified investment made after December 31, 2019, and before January 1, 2030, if the taxpayer is awarded a credit under: an application approved by the IEDC before January 1, 2020; or an agreement entered into by the taxpayer and IEDC before January 1, 2021.

A taxpayer may carry an unused tax credit attributable to a qualified investment made within the time limitations in the manner provided for by IC 6-3-1-11-17.

**Effective Date:** July 1, 2019  
**Code:** IC 6-3-1-11-25  
**Enrolled Act:** SEA 563, Sec. 10

**Summary:** Expands the definition of “incremental income tax withholdings” for purposes of the Economic Development for a Growing Economy (EDGE) tax credit to accommodate nonresident employees covered by a mutual economic assistance agreement and payment agreement. The definition now includes the additional amount that would have been withheld under IC 6-3-4-8 by the taxpayer during the taxable year from the compensation of new employees if the new Indiana nonresident employees had been Indiana residents. The calculation must be determined by the Indiana Economic Development Corporation.

**Effective Date:** July 1, 2019  
**Code:** IC 6-3-1-13-5  
**Enrolled Act:** SEA 563, Sec. 11

**Summary:** Permits a taxpayer to claim an income tax credit for qualified investments made after a Community Revitalization Enhancement District (CRED) has expired if the taxpayer satisfies certain conditions. In order for the taxpayer to claim the credit in this situation, the IEDC must approve the taxpayer’s application for a credit before the expiration of the CRED and the taxpayer must enter into an agreement with IEDC not later than one year after the expiration of the community revitalization enhancement district.

**Effective Date:** January 1, 2020  
**Code:** IC 6-3-1-19-2  
**Enrolled Act:** SEA 563, Sec. 12

**Summary:** Changes references to the “riverboat admission tax” to the “riverboat supplemental wagering tax.”

**Effective Date:** July 1, 2019  
**Code:** IC 6-3-1-20-7  
**Enrolled Act:** HEA 1015, Sec. 44

**Summary:** Provides if any or all of the tax credit is passed through to a shareholder, partner or member of a pass through entity, the amount of the tax credit that is passed through to a shareholder, partner or member of a pass through entity may not be applied against the pass through entity’s state tax liability, nor may the pass through entity assign any unused credit.

**Effective Date:** July 1, 2019  
**Code:** IC 6-3-1-24-11  
**Enrolled Act:** SEA 563, Sec. 13

**Summary:** Allows a taxpayer to assign all or part of a venture capital investment tax credit, subject to certain limitations. A taxpayer may not assign all or part of a credit or credits to a particular person in amounts that are less than $10,000. Before a credit may be assigned, the taxpayer must notify IEDC of the assignment of the credit in the manner prescribed by IEDC. An assignment of a credit must be in writing, and both the taxpayer and assignee shall report the assignment on the taxpayer’s and assignee’s state tax returns for the year in which the assignment is made, in the manner prescribed by DOR. Once a particular credit or credits are assigned, the assignee may not assign all or part of the credit or credits to another person. A taxpayer may not receive value in connection with an assignment under this section that exceeds the value of that part of the credit assigned.

**Effective Date:** July 1, 2020  
**Code:** IC 6-3-1-24-12  
**Enrolled Act:** SEA 563, Sec. 14

**Summary:** Clarifies the issuance or assignment of a venture capital investment tax credit or certificate is not subject to the Indiana securities law under IC 23.
Summary: Defines “digital manufacturing equipment” for purposes of the Hoosier Business Investment tax credit to mean any production equipment utilized within an integrated computer network system that provides for the onsite manufacturing of a three-dimensional part or product using material that is joined or solidified using multiple layers under computer control pursuant to a computer-aided design for rapid or on-demand production.

Effective Date: July 1, 2019
Code: IC 6-3.1-26-3.1
Enrolled Act: SEA 563, Sec. 19

Summary: Establishes that for purposes of IC 6-3.1-30, “venture capital” means financing provided by investors that may include equity, convertible debt or other forms of equity-like investment instruments.

Effective Date: July 1, 2020
Code: IC 6-3.1-24-14
Enrolled Act: SEA 563, Sec. 15

Summary: Amends the definition of “qualified investment” under the Hoosier Business Investment tax credit to include the purchase of: retooled or refurbished machinery; new energy conservation and pollution control equipment; and new onsite digital manufacturing equipment.

Effective Date: January 1, 2019 (Retroactive)
Code: IC 6-3.1-26-20
Enrolled Act: SEA 563, Sec. 19

Summary: Establishes a lower employee threshold for qualifying for a headquarters relocation tax credit for a business that qualifies as an eligible business through the acquisition of venture capital. Such a business qualifies if it has at least ten employees in Indiana. Other businesses need to employ at least 75 workers to qualify for the headquarters relocation tax credit.

Limits the total amount of headquarters relocation tax credits that may be approved in a state fiscal year for all eligible businesses that qualify for the tax credit by virtue of acquiring at least $4 million in venture capital to $5 million.

Effective Date: July 1, 2019
Code: IC 6-3.1-30-11
Enrolled Act: SEA 563, Sec. 25

Summary: Provides that the Hoosier Business Investment tax credit for new onsite digital manufacturing equipment for a tax credit is not to exceed 15% of the qualified investment.

Effective Date: January 1, 2019 (Retroactive)
Code: IC 6-3.1-26-14
Enrolled Act: SEA 563, Sec. 17

Summary: Lowers the annual global amount of the claims to $5 million from $10 million for credits based on a qualified investment made in logistics.

Effective Date: July 1, 2019
Code: IC 6-3.1-26-20
Enrolled Act: SEA 563, Sec. 18
Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”
Effective Date: January 1, 2020
Code: IC 6-3.5-4-3
Enrolled Act: HEA 1506, SEC. 3

Summary: Removes a reference to “motor vehicle” and replaces the reference with “vehicle.”
Effective Date: January 1, 2020
Code: IC 6-3.5-4-4
Enrolled Act: HEA 1506, SEC. 4

Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”
Effective Date: January 1, 2020
Code: IC 6-3-5-4-5
Enrolled Act: HEA 1506, SEC. 5

Summary: Requires a county to submit all copies of adopting ordinances in a manner prescribed by the bureau of motor vehicles for copies required to be sent to the bureau of motor vehicles.
Effective Date: January 1, 2020
Code: IC 6-3-5-4-6
Enrolled Act: HEA 1506, SEC. 6

Summary: Specifies a county adopting an ordinance to enact a county wheel tax is not required to amend an ordinance as a result of any amendments to this chapter that concern vehicle type or weight class for purposes of determining vehicles that are subject to the county wheel tax (otherwise called the surtax for purposes of this chapter). Instead, the Bureau of Motor Vehicles (BMV) will act as if the ordinance in effect is in compliance with those changes. Relieves the BMV of liability for such actions taken.
Effective Date: January 1, 2020
Code: IC 6-3-5-4-6
Enrolled Act: HEA 1506, SEC. 7

Summary: Clarifies the credit for taxes paid are available in the case of where the vehicle is otherwise disposed of. Specifies that the owner of a vehicle who moves out of state in a year in which the owner has paid the surtax is entitled to receive a refund that is calculated in the same manner and subject to the same requirements as the credit for the excise tax under IC 6-6-5-7.4.
Effective Date: January 1, 2020
Code: IC 6-3-5-4-7
Enrolled Act: HEA 1506, SEC. 8

Summary: Specifies a county adopting an ordinance to enact a county wheel tax is not required to amend an ordinance as a result of any amendments to this chapter that concern vehicle type or weight class for purposes of determining vehicles that are subject to the county wheel tax. Instead, the Bureau of Motor Vehicle (BMV) will act as if the ordinance in effect is in compliance with those changes. Relieves the BMV of liability for such actions taken.
Effective Date: January 1, 2020
Code: IC 6-3-5-5-0.5
Enrolled Act: HEA 1506, SEC. 9

Summary: Specifies that in the case of the county wheel tax not being paid for one or more preceding registration years, the Bureau of Motor Vehicles (BMV) may collect the tax only for the registration year immediately preceding the current registration year, the current registration year and the registration year immediately following the current registration year.

Summary: Establishes a new credit, the redevelopment tax credit. Provides that a taxpayer may claim a credit against state tax liability if: the taxpayer makes a qualified investment for the redevelopment or rehabilitation of real property located within a qualified redevelopment site; and the qualified investment is approved by the IEDC.

Provides that the amount of the credit is equal to the qualified investment made by the taxpayer and approved by the IEDC in an agreement multiplied by the applicable credit percentage determined by the IEDC. It specifies the maximum applicable credit percentages that apply to qualified investments. Limits awards of the redevelopment tax credit at $50 million per state fiscal year with certain exceptions.

Requires IEDC to establish measurements for evaluating the performance of the redevelopment tax credit and evaluate the tax credit program on a biennial basis.
Effective Date: January 1, 2020
Code: IC 6-3-1-34
Enrolled Act: SEA 563, Sec. 29

Local Taxation (IC 6-3.5)
Summary: Specifies a county adopting an ordinance to enact a county vehicle excise tax is not required to amend an ordinance as a result of any amendments to this chapter that concern vehicle type or weight class for purposes of determining vehicles that are subject to the county vehicle excise tax (otherwise called the surtax for purposes of this chapter). Instead, the Bureau of Motor Vehicles (BMV) will act as if the ordinance in effect is in compliance with those changes. Relieves the BMV of liability for such actions taken.
Effective Date: January 1, 2020
Code: IC 6-3-5-4-0.5
Enrolled Act: HEA 1506, SEC. 1

Summary: Modifies this statute to remove the subsection listing specific vehicles subject to the county vehicle excise tax and instead makes the vehicles subject to this tax the same vehicles that are subject to the motor vehicle excise tax by including a reference to IC 6-6-5-2(a). Clarifies that in the case of the tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year and the registration year immediately following the current registration year. This limitation is not placed on DOR.
Effective Date: January 1, 2020
Code: IC 6-3-5-4-2
Enrolled Act: HEA 1506, SEC. 2

Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”
Summary: Removes all references to “motor vehicle” and replaces the references with “vehicle.”

Effective Date: January 1, 2020
Code: IC 6-3.5-10-3
Enrolled Act: HEA 1506, SEC. 15

Summary: Adds new limitations on the weight of trailers (declared gross weight of more than 9,000 pounds) and tractors (declared gross weight of more than 11,000 pounds) subject to the wheel tax, meaning any trucks or trailers below these weight limits are not subject to the tax.

Effective Date: January 1, 2020
Code: IC 6-3.5-5-9
Enrolled Act: HEA 1506, SEC. 13

Summary: Clarifies the credit for taxes paid are available in the case of where the vehicle is otherwise disposed of. Specifies that the owner of a vehicle who moves out of state in a year in which the owner has paid the surtax is entitled to receive a refund that is calculated in the same manner and subject to the same requirements as the credit for the excise tax under IC 6-6-5-7.4.

Effective Date: January 1, 2020
Code: IC 6-3.5-10-8
Enrolled Act: HEA 1506, SEC. 18

Summary: Specifies that a municipality adopting an ordinance to enact a municipal wheel tax is not required to amend an ordinance as a result of any amendments to this chapter that concern vehicle type or weight class for purposes of determining vehicles that are subject to the municipal wheel tax. Instead, the BMV will act as if the ordinance in effect is in compliance with those changes. Relieves the BMV of liability for such actions taken.

Effective Date: January 1, 2020
Code: IC 6-3.5-11-0.5
Enrolled Act: HEA 1506, SEC. 19

Summary: Specifies that in the case of the municipal wheel tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year and the registration year immediately following the current registration year. This limitation is not placed on DOR.

Effective Date: January 1, 2020
Code: IC 6-3.5-11-8
Enrolled Act: HEA 1506, SEC. 20

Summary: Adds new limitations on the weight of trailers (declared gross weight of more than 9,000 pounds) and tractors (declared gross weight of more than 11,000 pounds) subject to the municipal wheel tax, meaning any trucks or trailers below these weight limits are not subject to the tax.

Effective Date: January 1, 2020
Code: IC 6-3.5-11-3
Enrolled Act: HEA 1506, SEC. 21

Local Income Taxes (IC 6-3.6)
Summary: Establishes that for purposes of local income taxes under IC 6-3.6, “regional jail” has the meaning set forth in IC 11-12-5.5-4.

Effective Date: Upon passage
Code: IC 6-3.6-2-14.5
Enrolled Act: HEA 1065, SEC. 5
Taxation of Financial Institutions (IC 6-5.5)
Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 179 of the Internal Revenue Code for purposes of the financial transactions tax certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.
Effective Date: January 1, 2018 (Retroactive) [Non-code language]
Enrolled Act: SEA 565, Sec. 20

Summary: Clarifies, for purposes of the financial transactions tax, the provision of an Indiana 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, 2019 (Retroactive)
Code: 6-5.5-1-12
Enrolled Act: SEA 565, Sec. 16

Summary: Includes in the adjustment to adjusted gross income for certain business expenses under Section 168 of the Internal Revenue Code for purposes of the financial transactions tax certain other expenses that would have been eligible for like-kind treatment under Section 1031 of the Internal Revenue Code before the enactment of the Tax Cuts and Jobs Act of 2017.
Effective Date: January 1, 2018 (Retroactive) [Non-code language]
Code: 6-5.5-1-20
Enrolled Act: SEA 565, Sec. 17

Motor Fuel and Vehicle Excise Tax (IC 6-6)
Summary: Allows a shipper to obtain a diversion number within 24 hours of the diversion and report the number on the shipper’s or agent’s monthly return to DOR in the event of a shipment of gasoline being legitimately diverted from the represented destination state after the shipping paper has been issued by a terminal operator or if a terminal operator failed to cause proper information to be printed on the shipping paper. Previously, the shipper or its agent was required to provide notification to DOR before a diversion or correction if an intended diversion or correction is to occur.
Effective Date: July 1, 2019
Code: 6-6-2.5-40
Enrolled Act: SEA 565, Sec. 21

Summary: Defines, for purposes of the motor carrier fuel tax, “natural gas product” as having the meaning set forth in Indiana Code 6-6-2.5-16.5. Adds natural gas product to the definitions of “diesel gallon equivalent” and “gasoline gallon equivalent.”
Effective Date: July 1, 2018 (Retroactive)
Code: 6-6-4.1-1
Enrolled Act: SEA 565, Sec. 22

Summary: Clarifies, for purposes of the motor carrier fuel tax, that the rate of the tax is tied to the type of fuel used and the rate of the corresponding excise tax on that fuel (except in the case of natural gas products or an alternative fuel, which do not have a corresponding excise tax), specifically adding that if gasoline is consumed, the rate of the motor carrier fuel tax is the same rate as the gasoline excise tax imposed under IC 6-6-1.1.
Effective Date: July 1, 2018 (Retroactive)
Code: 6-6-4.1-4
Enrolled Act: SEA 565, Sec. 23

Summary: Specifies that in the case of the vehicle excise tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year and the registration year immediately following the current registration year. This limitation is not placed on DOR.
Effective Date: January 1, 2020
Code: IC 6-6-5-2
Enrolled Act: HEA 1506, SEC. 23

Summary: Specifies that in the case of the commercial vehicle excise tax not being paid for one or more preceding registration years, the BMV may collect the tax only for the registration year immediately preceding the current registration year, the current registration year and the registration year immediately following the current registration year. This limitation is not placed on DOR.
Effective Date: January 1, 2020
Code: IC 6-6-5-3
Enrolled Act: HEA 1506, SEC. 25
Summary: Changes the Indiana connection standard for the exemption from taxation and registration for the aircraft license excise tax for aircraft owned or operated by a person who is either an air carrier certified under Federal Air Regulation Part 121 or a scheduled air taxi operator certified under Federal Air Regulation Part 135. The person is exempt unless such person is a corporation incorporated under the laws of the state of Indiana, an individual who is a resident of Indiana, or a domestic corporation having a physical presence in Indiana that results in Indiana being the regular or principal place of business of its chief executive, operating and financial officers. Under the previous standard, the corporation is not exempt if it is a corporation incorporated under the laws of the state of Indiana, an individual who is a resident of Indiana, or a corporation with an Indiana corporate headquarters (as defined in IC 6-1.1-12.2-6).

**Effective Date:** January 1, 2020
**Code:** IC 6-6-6.5-9
**Enrolled Act:** SEA 171, Sec. 27

Summary: Elminates surplus language “that eligibility of an aircraft for a deduction under IC 6-1.1-12.3 does not exempt a taxpayer from the aircraft license excise tax.” The deduction under IC 6-1.1-12.3 is repealed elsewhere in the law.

**Effective Date:** January 1, 2020
**Code:** IC 6-6-6.5-12
**Enrolled Act:** SEA 171, Sec. 28

Summary: Establishes that for purposes of the aircraft license excise tax for a taxable period beginning after December 31, 2020, whenever a taxpayer makes a partial payment on the taxpayer’s tax liability, the order in which DOR shall apply the partial payment. That order is: (1) to any registration or transfer fee owed by the taxpayer; (2) to any excise tax owed by the taxpayer; (3) to any late penalty first and then toward interest on the excise tax owed by the taxpayer; (4) to on gross retail or use tax owed by the taxpayer.

If the taxpayer has liabilities for taxes in addition to what is due under this section, the payment must be applied as prescribed by this section and then pursuant to IC 6-8.1-8-15 or DOR’s rules.

**Effective Date:** July 1, 2019
**Code:** 6-6-6.5-14
**Enrolled Act:** SEA 565, Sec. 24

Summary: Clarifies that the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program is exempt from the auto rental excise tax.

**Effective Date:** July 1, 2019
**Code:** IC 6-6-9-8
**Enrolled Act:** HEA 1001, SEC. 125

Summary: Clarifies that the Vanderburgh County supplemental auto rental excise tax is not imposed on the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program, but allows the legislative body of the county to adopt an ordinance imposing the tax at a rate of 1% on the gross retail income received by the sharing program.

The ordinance must expire by December 31, 2036.

**Effective Date:** July 1, 2019
**Code:** IC 6-6-9-5-7
**Enrolled Act:** HEA 1001, SEC. 126

Summary: Extends the deadline for any increase in the Marion County supplemental auto rental excise tax rate to continue in effect until December 31, 2040, instead of February 28, 2023.

**Effective Date:** Upon passage
**Code:** IC 6-6-9.7-7
**Enrolled Act:** SEA 7, SEC. 4

Summary: Clarifies that the Marion County supplemental auto rental excise tax is not imposed on the sharing of a passenger motor vehicle or truck through a peer to peer vehicle sharing program, but allows the legislative body of the county to adopt an ordinance imposing the tax at a rate of one on the gross 1% retail income received by the sharing program. The ordinance must expire by December 31, 2027.

**Effective Date:** July 1, 2019
**Code:** IC 6-6-9.7-7
**Enrolled Act:** HEA 1001, SEC. 127

Summary: Clarifies that, subject to the exclusions mentioned below, “heavy rental equipment” means all rented tangible personal property that is owned by a person or business that: primarily rents equipment described in 532412 of the North American Industry Classification System Manual in effect on January 1, 2018; and is a retail merchant in the business of renting heavy equipment, including any attachments or accessories. Property that is not intended to be permanently affixed to any real property or that is not subject to registration under IC 9-18.1 for use on a public highway (as defined in IC 9-25-2-4) is excluded from the definition of heavy rental equipment.

Establishes that a person is considered to primarily rent equipment described in 532412 of the North American Industry Classification System Manual in effect on January 1, 2018, if the rental of the equipment generates the largest portion of the person’s gross revenue and the person lists 532412 as the person’s principal business activity code on the person’s Indiana adjusted gross income tax return. In the case of a person who is an affiliate included in an Indiana consolidated or combined tax return of the federal Form 851 filed with the Internal Revenue Services that lists 532412 as the person’s principal business activity code.

For purposes of determining whether a person is considered to primarily rent equipment described in 532412 of the North American Industry Classification System Manual, DOR may rely on the Internal Revenue Services that lists 532412 as the person’s principal business activity code.

Summary: Clarifies that the heavy equipment rental excise tax is imposed upon the rental of heavy rental equipment from a retail merchant in Indiana. Equipment rented from a location outside Indiana is exempt from the excise tax. A retail merchant subject to the heavy rental equipment excise tax is required to collect and remit the excise tax on all rentals of tangible personal property.
Tax Administration (IC 6-8.1)

Summary: Adds the vehicle sharing excise tax (IC 6-6-16) to the inventory of “listed taxes.”

Effective Date: January 1, 2020
Code: IC 6-8.1-1-1
Enrolled Act: HEA 1001, SEC. 132

Summary: Removes the malt excise tax from the inventory of listed taxes.

Effective Date: July 1, 2019
Code: IC 6-8.1-1-1
Enrolled Act: HEA 1518, SEC. 1

Summary: Specifies a requirement to the directive that DOR enter information sharing agreements with fiscal officers of political subdivisions regarding innkeeper’s tax, food and beverage tax or admissions tax, that for an innkeeper’s tax or food and beverage tax remitted through a marketplace facilitator, the information shared must include the name of each business and the amount of money collected from each business by a marketplace facilitator acting on behalf of the business.

Effective Date: July 1, 2019
Code: IC 6-8.1-3-7.1
Enrolled Act: HEA 1001, SEC. 133

Summary: Requires DOR, before September 1 of each year, to submit a report to the interim study committee on fiscal policy established by IC 2-5-1.3-4 summarizing DOR’s systems modifications concerning geographic information systems mapping of local income tax collection for purposes of allocating local income tax based on the residency of a taxpayer.

Effective Date: January 1, 2020
Code: IC 6-8-1-3-16
Enrolled Act: HEA 1427, SEC. 76

Summary: Clarifies that the notice of proposed assessment is prima facie evidence that DOR’s claim for the unpaid tax is valid, including during an action appealed to the tax court. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

Effective Date: July 1, 2019
Code: 6-8-1-5-1
Enrolled Act: SEA 565, Sec. 30

Summary: Establishes that a person must retain the books and records and any state or federal tax return that the person has filed:

(1) for an unlimited period, if the person fails to file a return or receives notice from DOR that the person has filed a suspected fraudulent return, or an unsigned or substantially blank return;
(2) in all other cases, for a period of at least three years after the date the final payment of the particular tax liability was due, or for a period during which a judicial proceeding or appeal related to a listed tax is pending, whichever is later, unless after an audit, DOR consents to earlier destruction; or
(3) if the limitation on assessments is extended beyond three years for a particular tax liability, the person must retain the books and records until the assessment period is over, or for a period during which a judicial proceeding or appeal related to a listed tax is pending, whichever is later.

Eligible Events Exemption from Taxation (IC 6-8)

Summary: Adds the College Football Playoff Group (and specifies who is included within this group) to the list of “eligible entities” able to use certain tax exemptions for “eligible events.”

Effective Date: July 1, 2019
Code: IC 6-8-12-1
Enrolled Act: HEA 1001, SEC. 130

Summary: Adds the College Football Playoff National Championship and related ancillary events (and specifies who is included within this group) conducted after December 31, 2021, to the list of “eligible events.”

Effective Date: July 1, 2019
Code: IC 6-8-12-2
Enrolled Act: HEA 1001, SEC. 131
Establishes that for a taxable period beginning after December 31, 2020, whenever a taxpayer makes a partial payment on the taxpayer's tax liability, DOR shall apply the partial payment in the following order: (1) to any penalty owed by the taxpayer; (2) to any interest owed by the taxpayer; and (3) to the tax liability of the taxpayer.

**Effective Date:** July 1, 2019  
**Code:** 6-8.1-8-3  
**Enrolled Act:** SEA 565, Sec. 35

**Summary:** Provides relief from certain penalties and interest accrued by an incarcerated person. If a person subject to the penalty imposed under this section provides DOR with documentation showing that the person is or has been subject to incarceration for a period of at least one hundred eighty (180) days, DOR shall waive any penalty under this section and interest that accrues during the time the person was incarcerated. However, the waiver shall not be to an extent greater than the penalty or interest relief to which a person would otherwise have been entitled under the federal Servicemembers Civil Relief Act (50 U.S.C. 3901-4043), if the person was in military service.

Nothing in this provision shall preclude DOR from issuing a proposed assessment, demand notice, jeopardy proposed assessment, jeopardy demand notice or warrant otherwise permitted by law.

**Effective Date:** July 1, 2019  
**Code:** 6-8.1-10-2.1  
**Enrolled Act:** SEA 565, Sec. 37

**Summary:** Extends the $10 penalty for each failure to file a timely return to also cover each failure to electronically file an information return that is required by DOR to be filed in an electronic format.

**Effective Date:** July 1, 2019  
**Code:** IC 6-8.1-10-6  
**Enrolled Act:** SEA 565, SEC. 38
Summary: Establishes that money in DOR of revenue pilot program fund is continuously appropriated to DOR of state revenue to carry out the purposes of the fund.

Effective Date: Upon passage
Code: IC 6-8.1-16.3-5
Enrolled Act: HEA 1001, SEC. 135

Innkeepers and Other Local Taxes (IC 6-9)

Summary: Makes changes to the Vanderburgh County innkeeper’s tax. (DOR does not administer this tax.)

Effective Date: July 1, 2019
Code: IC 6-9-2.5
Enrolled Act: HEA 1402, SEC. 1-4

Summary: Increases the maximum allowable rate of the Clark/Floyd county innkeeper’s tax from 4% to 6%.

Effective Date: July 1, 2019
Code: IC 6-9-3-4
Enrolled Act: HEA 1402, SEC. 5

Summary: Authorizes the county fiscal body of Allen County to adopt an ordinance to raise the rate of its innkeeper’s tax to 8% from the current rate of 7%. Establishes rules regarding the making of grants by the capital improvement board of managers to the convention and visitor bureau.

Effective Date: July 1, 2019
Code: IC 6-9-9-3
Enrolled Act: HEA 1402, SEC. 6

Summary: Adds “resort” to the list of accommodations to which the White County innkeeper’s tax may apply. Adds that the rental of an accommodation must be in lodging which is “regularly furnished” for consideration. (DOR does not administer this tax.)

Effective Date: July 1, 2019
Code: IC 6-9-10.5-6
Enrolled Act: HEA 1402, SEC. 7

Summary: Repeals the specific chapter authorizing the Howard County innkeeper’s tax. (Howard County has adopted the uniform innkeeper’s tax, and DOR does not administer this tax for Howard County.)

Effective Date: July 1, 2019
Code: IC 6-9-16
Enrolled Act: HEA 1402, SEC. 8

Summary: Allows Howard County to impose a maximum county innkeeper’s tax rate of 8%. (The maximum rate allowed under the uniform county innkeeper’s tax is 5% for all other counties, and DOR does not administer this tax.)

Effective Date: July 1, 2019
Code: IC 6-9-18-3
Enrolled Act: HEA 1402, SEC. 9

Summary: Clarifies that the innkeeper’s tax imposed under IC 6-9 also applies to the rental or furnishing of rooms, lodgings or other accommodations in a house, condominium or apartment for consideration for less than 30 days. Provides that the exemption under IC 6-2.5-5-53(a) also applies to any innkeeper’s tax. Provides a notice to owners of houses, condominiums or apartments that may be required to collect sales tax if they are required to collect innkeeper’s tax.
Summary: Establishes which events are subject to the tax and certain exemptions to the general rule. Establishes the admissions tax rate at $1 per covered event, and imposes collection and remittance requirements on the person who collects the price for admission.

**Effective Date:** Upon passage
**Code:** IC 6-9-46-4
**Enrolled Act:** HEA 1402, SEC. 11

**Summary:** Requires that the person who collects the tax remit the revenue collected monthly to DOR in the manner and on forms prescribed by DOR. The tax collected from persons paying for admission to a particular event shall be remitted not more than 15 days after the end of the month during which the event occurred.

**Effective Date:** Upon passage
**Code:** IC 6-9-46-6
**Enrolled Act:** HEA 1402, SEC. 11

Summary: Requires that the amounts received from the performing arts center admissions tax be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state. If a performing arts center admissions tax is imposed under this chapter, the county legislative body shall establish a county performing arts center admissions tax fund.

**Effective Date:** Upon passage
**Code:** IC 6-9-46-8
**Enrolled Act:** HEA 1402, SEC. 11

Summary: Establishes rules governing the management of money in the county performing arts center admissions tax fund.

**Effective Date:** Upon passage
**Code:** IC 6-9-46-8
**Enrolled Act:** HEA 1402, SEC. 11

Summary: Authorizes the adoption of the Attica Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to DOR of state revenue. The Attica food and beverage tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

**Effective Date:** July 1, 2019
**Code:** IC 6-9-49-3
**Enrolled Act:** HEA 1402, SEC. 12

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

**Effective Date:** July 1, 2019
**Code:** IC 6-9-49-4
**Enrolled Act:** HEA 1402, SEC. 12

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

**Effective Date:** July 1, 2019
**Code:** IC 6-9-49-5
**Enrolled Act:** HEA 1402, SEC. 12

Summary: Provides the tax shall be imposed, paid and collected in the same manner that the state gross retail tax is imposed, paid and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by DOR.

**Effective Date:** July 1, 2019
**Code:** IC 6-9-49-6
**Enrolled Act:** HEA 1402, SEC. 12

Summary: Authorizes the adoption of the Danville Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to DOR of state revenue. The Danville Food and Beverage Tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

**Effective Date:** July 1, 2019
**Code:** IC 6-9-50-3
**Enrolled Act:** HEA 1402, SEC. 13

Summary: Provides rules governing which transactions are subject to or exempt from the tax.

**Effective Date:** July 1, 2019
**Code:** IC 6-9-50-4
**Enrolled Act:** HEA 1402, SEC. 13

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.

**Effective Date:** July 1, 2019
**Code:** IC 6-9-50-5
**Enrolled Act:** HEA 1402, SEC. 13

Summary: Provides that the tax shall be imposed, paid and collected in the same manner that the state gross retail tax is imposed, paid and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by DOR.

**Effective Date:** July 1, 2019
**Code:** IC 6-9-50-6
**Enrolled Act:** HEA 1402, SEC. 13

Summary: Authorizes the adoption of the Greenwood Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to DOR of state revenue. The Greenwood food and beverage tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.

**Effective Date:** Upon passage
**Code:** IC 6-9-51-3
**Enrolled Act:** HEA 1402, SEC. 14
Summary: Provides rules governing which transactions are subject to or exempt from the tax.
   Effective Date: Upon passage
   Code: IC 6-9-51-4
   Enrolled Act: HEA 1402, SEC. 14

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.
   Effective Date: Upon passage
   Code: IC 6-9-51-5
   Enrolled Act: HEA 1402, SEC. 14

Summary: Provides that the tax shall be imposed, paid and collected in the same manner that the state gross retail tax is imposed, paid and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by DOR.
   Effective Date: Upon passage
   Code: IC 6-9-51-6
   Enrolled Act: HEA 1402, SEC. 14

Summary: Authorizes the adoption of the Whitestown Food and Beverage Tax. If the city fiscal body adopts an ordinance, it shall immediately send a certified copy of the ordinance to DOR of state revenue.

   The Whitestown Food and Beverage Tax applies to transactions that occur after the later of the date specified in the ordinance or the last day of the month following 60 days after the date on which the ordinance is adopted.
   Effective Date: Upon passage
   Code: IC 6-9-52-3
   Enrolled Act: HEA 1402, SEC. 15

Summary: Provides rules governing which transactions are subject to or exempt from the tax.
   Effective Date: Upon passage
   Code: IC 6-9-52-4
   Enrolled Act: HEA 1402, SEC. 15

Summary: Provides that the tax must be in an increment of 0.25% and may not exceed 1%.
   Effective Date: Upon passage
   Code: IC 6-9-52-5
   Enrolled Act: HEA 1402, SEC. 15

Summary: Provides that the tax shall be imposed, paid and collected in the same manner that the state gross retail tax is imposed, paid and collected under IC 6-2.5. However, the return to be filed with the payment of the tax may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by DOR.
   Effective Date: Upon passage
   Code: IC 6-9-52-6
   Enrolled Act: HEA 1402, SEC. 15

Summary: Authorizes the adoption of the Knox County innkeeper’s tax. (Knox County currently uses the uniform innkeeper’s tax under IC 6-9-18.)

   Establishes the list of accommodations to which the tax applies as well as transactions exempt from imposition of the tax.

   Establishes that the rate of the tax shall not exceed 6% unless either the Grouseland Foundation is dissolved or tours of the territorial mansion and presidential site of William Henry Harrison are no longer provided in which case the rate may not exceed 5%.
   Effective Date: July 1, 2019
   Code: IC 6-9-53-3
   Enrolled Act: HEA 1402, SEC. 16

Summary: Provides that the return to be filed for the payment of the 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 DOR may, by rule, determine.
   Effective Date: July 1, 2019
   Code: IC 6-9-53-4
   Enrolled Act: HEA 1402, SEC. 16

Summary: Provides that the amount received from the tax that exceeds 5% shall be allocated and paid to the Grouseland Foundation, Inc.
   Effective Date: July 1, 2019
   Code: IC 6-9-53-5
   Enrolled Act: HEA 1402, SEC. 16

Alcohol and Tobacco (IC 7.1-4)

Summary: Repeals the malt excise tax.
   Effective Date: July 1, 2019
   Code: IC 7.1-4-5
   Enrolled Act: HEA 1518, SEC. 57

Summary: Clarifies that various alcohol taxes are to be deposited in the state construction fund and not the postwar construction fund.
   Effective Date: July 1, 2019
   Code: IC 7.1-4-8-1
   Enrolled Act: HEA 1001, SEC. 144

Summary: Removes language dealing with the postwar construction fund and creates the state construction fund, which is to be used for construction, reconstruction, rehabilitation, repair, purchase, rental and sale of state properties and institutions (excluding state educational institutions, as defined in IC 21-7-13-32).
   Effective Date: July 1, 2019
   Code: IC 7.1-4-8-2
   Enrolled Act: HEA 1001, SEC. 145

Motor Vehicles—General Provisions (IC 9-13)

Summary: Defines the “state construction fund” as having the same definition as in IC 7.1-4-8-1.
   Effective Date: July 1, 2019
   Code: IC 9-13-2-173.1
   Enrolled Act: HEA 1001, SEC. 158

Summary: Repeals the definition of the “state police building account.”
   Effective Date: July 1, 2019
   Code: IC 9-13-2-173.5
   Enrolled Act: HEA 1001, SEC. 159
Bureau of Motor Vehicles Funds (IC 9-14-14)

Summary: Repeals the state police building account.

Effective Date: July 1, 2019
Code: IC 9-14-14-4
Enrolled Act: HEA 1001, SEC. 160

Summary: Removes specific references to percentages that go into specific subaccounts for money distributed to or deposited in the highway, road and street fund under Title 9. Most references in Title 9 state which subaccount monies are to be deposited into (state highway fund or local road and street account).

Effective Date: Upon Passage
Code: IC 9-14-14-5
Enrolled Act: SEA 80, SEC. 1

Motor Vehicle Registration (IC 9-18.1)

Summary: Clarifies that registration fees for not-for-hire buses are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-5-4
Enrolled Act: HEA 1001, SEC. 164

Summary: Clarifies that registration fees for trailers are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-5-8
Enrolled Act: HEA 1001, SEC. 167

Summary: Clarifies that registration fees for trucks, tractors used with semitrailer or for-hire buses are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-5-9
Enrolled Act: HEA 1001, SEC. 168

Summary: Clarifies that registration fees for semitrailers are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-5-10
Enrolled Act: HEA 1001, SEC. 169

Summary: Clarifies that registration fees for vehicles registered under the International Registration Plan are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-5-10.5
Enrolled Act: HEA 1001, SEC. 170

Summary: Clarifies that registration fees for recovery vehicles are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-6-4
Enrolled Act: HEA 1001, SEC. 171

Summary: Creates a distinction for registration periods when the vehicle has an expired registration: a registration may be renewed for a vehicle with an unexpired registration for a period of 12 months from the date on which the registration will expire, but for a vehicle with an expired registration, for a period of not less than three months or greater than 24 months.

Effective Date: January 1, 2020
Code: IC 9-18.1-11-3
Enrolled Act: HEA 1506, SEC. 40

Summary: Specifies that a person who has filed an affidavit demonstrating that their vehicle will not be used upon a highway for a period of at least 90 consecutive days is not subject to an administrative penalty collected under subsection (a) of this statute.

Effective Date: January 1, 2020
Enrolled Act: HEA 1506, SEC. 41

Summary: Clarifies that fees collected for transfer of registration are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-11-6
Enrolled Act: HEA 1001, SEC. 176

Summary: Clarifies that fees collected for a duplicate or replacement license plate or proof of registration are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-11-8
Enrolled Act: HEA 1001, SEC. 177

Summary: Clarifies that fees collected for display of different license plate are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-11-9
Enrolled Act: HEA 1001, SEC. 178

Summary: Clarifies that fees collected for temporary registration permits are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-12-2
Enrolled Act: HEA 1001, SEC. 180
Summary: Clarifies that fees collected for temporary delivery permits are to be deposited in the state construction fund and not the state police building account.

Effective Date: July 1, 2019
Code: IC 9-18.1-12-3
Enrolled Act: HEA 1237, SEC. 19

Size and Weight Regulation (IC 9-20)
Summary: Amends the section dealing with annual bulk milk permits to also allow Indiana Department of Transportation (INDOT) to approve annual permits for electric cooperatives (which has the same meaning as an entity that is organized under IC 8-1-13), subject to the same standards as the bulk milk permits, to transport material, products or equipment belonging to an electric cooperative that are necessary for the installation or maintenance of facilities owned or operated by an electric cooperative. Further changes the name of the permit from “annual bulk milk permit” to “annual permit.”

Effective Date: July 1, 2019
Code: IC 9-20-6.2-1
Enrolled Act: SEA 144, SEC. 1

Dealer Services (IC 9-32)
Summary: Provides a definition of “documentation preparation fee,” which means any fee charged by a dealership concerning the sale of a motor vehicle, regardless of designation, and that includes costs incurred by the dealership for the preparation of documents concerning the sale of motor vehicle. However, the term does not include a fee imposed by a financial institution for the purpose of extending credit for the purchase of a vehicle.

Effective Date: July 1, 2013 (Retroactive)
Code: IC 9-32-2-11.2
Enrolled Act: HEA 1237, SEC. 2

Summary: Specifies that a dealership may not charge a document preparation fee in excess of $200. There had previously not been a statutory limit. Further specifies that a document preparation fee must be included in the advertised sale price of a vehicle, as well as being affirmatively disclosed in writing by the dealer during negotiations for the sale of a vehicle to a potential purchaser that states the dollar amount of the document preparation fee to be charged as a separate line item on the purchaser’s bill of sale or other purchase contract. Also provides that a document preparation fee under this section may be adjusted annually by a percentage equal to the annual percentage change in the Consumer Price Index, as published by the United States Bureau of Labor Statistics.

Effective Date: July 1, 2013 (Retroactive)
Code: IC 9-32-13-7
Enrolled Act: HEA 1237, SEC. 4

Inspection, Sale and Delivery of Petroleum Products (IC 16-44-2)
Summary: Eliminates the special rules that impose the penalty of 5% of the amount of unpaid tax due and interest on the unpaid tax and penalty at the rate of 8% annually for a distributor of gasoline or kerosene who fails to file a monthly report and pay the tax due as required. The distributor is now subject to the standard interest and penalty provisions for listed taxes under 6-8.1-10 for failure to file and pay the tax due as required.

Effective Date: July 1, 2019
Code: IC 16-44-2-18
Enrolled Act: SEA 565, Sec. 39

Peer to peer Vehicle Sharing (IC 24-4-9.2)
Summary: Creates the requirements for peer to peer vehicle sharing. Several definitions appearing in this chapter are referenced in the new vehicle sharing excise tax (IC 6-6-16), auto and supplemental auto rental excise taxes (IC 6-6-9, 9.5, and 9.7) and in an amendment to sales tax provisions (IC 6-2.5).

Effective Date: January 1, 2020
Code: IC 24-4-9.2
Enrolled Act: HEA 1362, SEC. 3

First Lien Mortgage Lending (IC 24-4.4)
Summary: Provides that if DOR of state revenue notifies DOR of financial institutions that a person is on the most recent tax warrant list, DOR of financial institutions shall not issue or renew the person’s license to engage in first lien mortgage transactions until the person provides to DOR of financial institutions a statement from DOR of state revenue that the person’s tax warrant has been satisfied, or DOR of financial institutions receives a notice from the commissioner of DOR of state revenue under IC 6-8.1-8-2(k).

Effective Date: July 1, 2019
Code: IC 24-4.4-2-402(11)
Enrolled Act: HEA 1447. SEC. 2

Uniform Consumer Credit Code (IC 24-4.5)
Summary: Provides that if DOR of state revenue notifies DOR of financial institutions that a person is on the most recent tax warrant list, DOR of financial institutions shall not issue or renew the person’s license to make consumer loans until the person provides to DOR of financial institutions a statement from DOR of state revenue that the person’s tax warrant has been satisfied, or DOR of financial institutions receives a notice from the commissioner of DOR of state revenue under IC 6-8.1-8-2(k).

Effective Date: July 1, 2019
Code: IC 24-4.5-3-503(12)
Enrolled Act: HEA 1447, Sec. 19

Local Government Planning and Development (IC 36-7)
Summary: Provides that if a reuse authority (that had jurisdiction over an enterprise zone established under IC 5-28-15-11 that is expired under IC 5-28-15) issues a certification for one or more incentives to a business, the reuse authority shall provide a copy of the certification to: the business; the department of local government finance; and DOR.

Effective Date: July 1, 2019
Code: IC 36-7-30-25.1
Enrolled Act: SEA 554, SEC. 3

Summary: Provides that, in the case of a certified technology park (CTP) that has reached its lifetime distribution cap, the income tax base period amount is the aggregate state and local income taxes for wages and salaries earned for work in the CTP during the fiscal year in which the CTP exceeded its lifetime distribution limits. Further provides that, if a CTP reached its limit prior to July 1, 2020, the base period amount is the aggregate state and local income taxes for fiscal year 2020.

Effective Date: July 1, 2020
Code: IC 36-7-32-8
Enrolled Act: SEA 563, Sec. 30
Summary: Provides that, in the case of a certified technology park (CTP) that has reached its lifetime distribution cap, the incremental distribution is the difference between the state and local income taxes paid by employees employed in the CTP for work in the CTP and the state and local income taxes paid during the special base period determined under IC 36-7-32-8(2).

Effective Date: July 1, 2020
Code: IC 36-7-32-8.5
Enrolled Act: SEA 563, Sec. 31

Summary: Changes the recertification period for certified technology parks from three to four years for years beginning after December 31, 2019.

Effective Date: January 1, 2020
Code: IC 36-7-32-11
Enrolled Act: SEA 563, Sec. 32

Summary: Provides that once a certified technology park reaches its cap, an additional amount equal to the lesser of $100,000 or the incremental income taxes captured shall be deposited in the incremental tax financing fund for the certified technology park. However, in the case of a certified technology park that is operating under a written agreement entered into by two or more redevelopment commissions, the amount deposited shall be lesser of the incremental income taxes captured or $100,000 multiplied by the number of redevelopment commissions that have entered into a written agreement for the operation of the certified technology park.

Effective Date: January 1, 2020
Code: IC 36-7-32-22
Enrolled Act: SEA 563, Sec. 33

Miscellaneous and Non-Code Provisions
Summary: Urges the legislature to study overweight divisible loads hauling masonry products and scrap metal products.

Effective Date: July 1, 2019
Code: Non-code Provision
Enrolled Act: SEA 144, SEC. 2

Summary: Urges the legislative council to assign to an appropriate interim study committee the task of studying the revision of criteria for which governmental entities may form a regional development authority and the imposition of taxes by a regional development authority.

Effective Date: Upon Passage
Code: Non-code
Enrolled Act: SEA 565, Sec. 40

Summary: Makes the following non-code declarations regarding the application of changes in certain sections of SEA 565 to particular tax years:

IC 6-3-1-3.5, IC 6-3-1-33, IC 6-3-2-2, IC 6-3-3-9, IC 6-5.5-1-2 and IC 6-5.5-1-20, all as amended by this act, apply to taxable years beginning after December 31, 2018.

IC 6-3-2-2.5 and IC 6-3-2-2.6, both as amended by this act, apply to taxable years beginning after December 31, 2017.

However, if a different taxable year is specified for the application of any of the provisions referred to in the two previous sentences, the specified taxable year applies.

Effective Date: January 1, 2019 (Retroactive)
Code: Non-code
Enrolled Act: SEA 565, Sec. 41

Summary: Provides that the law concerning marketplace facilitators only applies to retail transactions occurring after June 30, 2019. A retail transaction is considered to have occurred after June 30, 2019, to the extent that delivery of the property or services constituting selling at retail is made to the purchaser after June 30 (or to the place of delivery designated by the purchaser after June 30). However, a transaction is considered to have occurred before July 1, 2019, to the extent that the agreement of the parties to the transaction was entered into before July 1, 2019, and payment was furnished before July 1, 2019, even if the delivery of the property or services occurs after June 30, 2019.

Effective Date: July 1, 2019
Code: Non-code
Enrolled Act: HEA 1001, SEC. 258

Summary: Provides that IC 6-3.1-4-8, as added by this act, applies to taxable years beginning after December 31, 2018.

Effective Date: January 1, 2019 (Retroactive)
Code: Non-code
Enrolled Act: HEA 1001, SEC. 266
Tax Professional Resources from DOR

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 how clients come to you with 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, including:

- **DOR Tax Practitioner Hotline:** (317) 233-4017 or (800) 462-6320*
  - This line is staffed with DOR’s most senior customer service representatives, team leads and tax analysts. Our goal is to answer 90% of all calls within five minutes. By state law, we require POA to be on file to discuss your client’s account with you. Your client may authenticate their identity and give consent to allow you to discuss their matter during a phone call while your client remains present.

- **Collection Agency Tax Practitioner Hotline:** (844) 330-5075*
  - DOR is collaborating with an outside collection partner to provide a dedicated tax practitioner hotline. This number allows tax practitioners to address issues with active DOR liabilities on their clients’ behalf. Prior to calling the hotline, tax practitioners should have POA information and a DOR Tax Identification Number (TID) and/or Warrant number. For updates on this service and our collections process, visit dor.in.gov/3887.htm.

- **Dedicated Tax Professional webpage:** dor.in.gov/3338.htm
- **Online inquiry center:** dor.in.gov/3863.htm
- **Tax Practitioner email:** taxprac@dor.in.gov
- **Tax Policy Department email:** taxpolicy@dor.in.gov
- **In-person service at DOR’s 12 locations (downtown Indianapolis and 11 district offices), more information available at dor.in.gov/3390.htm

*Please do not share these numbers outside the tax practitioner community, as they are dedicated resources.

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**Tax Bulletin**

Tax Bulletin is a quarterly e-newsletter for tax practitioners. Subscribe at dor.in.gov/3659.htm.

**Tax Library**

Access Information Bulletins relating to income and sales tax, Departmental Notices, Commissioner’s Directives and more by visiting DOR’s Tax Library page at dor.in.gov/3330.htm.

**Legal FinDOR**

Legal FinDOR, located at dor.in.gov/5630.htm, is a document retrieval tool designed for individuals with legal and financial interests. This tool enables you to search for and retrieve previously issued documents that explain DOR’s position on a variety of tax related matters.

Legal FinDOR allows you to access documents such as:
- Letters of Findings
- Memoranda of Decision
- Final Orders Denying Refund
- Revenue Rulings

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Taxpayer Advocate Office

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

The Taxpayer Advocate Office (TAO) assists customers in fixing problems that have not been settled through other DOR programs and is a final resource to resolve customer issues. TAO is designed to address complex and special tax problems that could not be resolved through the normal collection process. More information on accessing TAO services is available at dor.in.gov/3883.htm.

Claim for Hardship

This program is for customers that are facing financial or medical situations that do not allow them to pay within the normal time limits offered. Customers may qualify for the Hardship Program if:
• The customer or an immediate family member has a critical or terminal illness or disability.
• The customer has experienced a recent personal devastation resulting from a natural disaster or uncontrollable event.
• The customer is facing a financial hardship due to recent unemployment or forced job change.
• The customer’s livelihood is threatened by the outstanding tax debt.

Offer in Compromise

To apply for the Offer-in-Compromise program, a customer or their representative will be required to submit one of the following items:
• DOR’s Offer-in-Compromise application with all required documentation.
• A copy of the Offer-in-Compromise application submitted to the IRS along with all required documentation.
• A copy of the approved Offer-in-Compromise with the IRS, a copy of the Offer-in-Compromise application to the IRS with all required documentation, proof of debt to the IRS at the time of the IRS application and letter of approval from the IRS.

TAO will determine whether the amount offered is the largest possible amount which realistically can be collected, and determine whether the offer is in the best interest of the State. The offer is normally paid in full within 60 days or less; however a payment plan will be considered if the customer has demonstrated the need. The payment plan length will be established by TAO.

Tax Warrant Expungement

DOR may grant a request to expunge a tax warrant for the following reasons:
• Issued in Error – if it is determined that the warrant was issued in error.
• Best Interest of the State – after reviewing the request and researching additional factors.
• DOR’s Discretion – after reviewing the request and researching additional factors, including filing compliance, date of issuance and pending litigation.

You can find additional information on Tax Warrant Expungements at dor.in.gov/5657.htm.

Active Duty Military

The Indiana Servicemembers Civil Relief Act (SCRA) allows DOR to assist active duty military members with the penalty, interest and, if materially affected, the collection activity for outstanding tax debts. To qualify for this the servicemember must be:
• An active duty, full-time, servicemember of the Army, Navy, Air Force, Marine Corps or Coast Guard.
• Commissioned corps of the NOAA and the Public Health Service if in active duty service status.
• National Guard if called to active service for more than 30 consecutive days for purposes of responding to a national emergency and supported by federal funds.
• Indiana only: National Guard members that are ordered to active duty.

SCRA provides different provisions to servicemembers that are materially affected and those that are not materially affected. DOR will consider all relevant facts and circumstances in determining whether a servicemember’s ability to pay is materially or not materially affected by their active duty status.

Incarcerated Individual Assistance

Indiana Code 6-8.1-10-2.1 provides relief from certain penalties and interest accrued during a person’s incarceration. To qualify for this waiver, you must provide DOR with documentation showing that you were incarcerated for a period of at least 180 days.

A customer meeting these qualifications must contact the TAO for assistance. Documentation of the incarcerated time period is required to be submitted. If the individual is currently incarcerated, the Taxpayer Advocate will work with the appointed Power of Attorney if necessary. The office may also be able to assist with the collection process if still incarcerated.

Contact Information

Indiana Department of Revenue
Taxpayer Advocate Office
P.O. 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: dor.in.gov/3883.htm
(Warrant Expungement Request: dor.in.gov/5657.htm)

Additional Tax Law Education Information

Federal
The IRS Nationwide Tax Forums Online (NTFO), available at irstaxforumsonline.com 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).

Neighboring States
Illinois Department of Revenue
101 West Jefferson Street
Springfield, IL 62794-9010
Website: www2.illinois.gov/rev
Illinois Department of Revenue Tax Professionals Page
www2.illinois.gov/rev/taxprofessionals
University of Illinois
taxschool.illinois.edu

Kentucky Department of Revenue
501 High Street
Frankfort, KY 40601
Website: revenue.ky.gov
Kentucky Department of Revenue Tax Professionals Page
revenue.ky.gov/TaxProfessionals
University of Kentucky
ukincometax.ca.uky.edu

Michigan Department of Treasury
Michigan Department of Treasury
Taxpayer Assistance: (517) 636-4486
Lansing, MI 48922
Website: michigan.gov/treasury
Michigan Department of Treasury Tax Professionals Page
michigan.gov/taxes/0,4676,7-238-43549---,00.html
Michigan State University Income Tax School
canr.msu.edu/taxschool
University of Michigan Tax Seminars
conferences.umich.edu/participants/tax-seminars

Ohio Department of Taxation
Ohio Department of Taxation
Taxpayer Assistance: (800) 282-1780
4485 Northland Ridge Boulevard
Columbus, OH 43229
Website: tax.ohio.gov
Ohio Department of Taxation Tax Professional Assistance
tax.ohio.gov/tax_professionals/tax_professional_assistance.aspx
Ohio Department of Taxation Virtual Tax Academy
tax.ohio.gov/Researcher/VTA.aspx
Ohio State University Income Tax Schools
farmoffice.osu.edu/osu-income-tax-schools
### Directory

Contact information is subject to change. Check dor.in.gov/6540.htm for the most up-to-date listings.

### Frequently Called Numbers (Public)

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<td>(317) 232-2240</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>(317) 233-4015</td>
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<tr>
<td>Withholding Tax</td>
<td>(317) 233-4016</td>
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<td>(317) 232-0129</td>
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<td>Payment Plan (Collections and Tax Warrants)</td>
<td>(317) 232-2165</td>
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<tr>
<td>Refund or Collection/Liability Status (Automated)</td>
<td>(317) 233-4018</td>
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<tr>
<td>Taxpayer Advocate Office</td>
<td>(317) 232-4692</td>
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</table>

#### Questions about Proposed Assessment (AR-80)

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

#### Questions about Demand Notice for Payment (AR-40)

Indiana Department 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 DOR

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<td>(317) 615-7200</td>
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<td>(317) 232-5977</td>
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<td>(317) 232-0129</td>
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<td>(317) 232-5500</td>
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<td>(317) 232-3376</td>
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<td>(317) 232-2289</td>
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<td>(844) 330-5075</td>
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### Contact Phone Numbers by Tax

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<td>Rulings</td>
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<td><a href="mailto:taxpolicy@dor.in.gov">taxpolicy@dor.in.gov</a></td>
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<td>Sales - Metered Pump</td>
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<td>Tobacco Tax - cigarette</td>
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<td>Tobacco Tax - non cigarette</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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<td>Withholding Tax</td>
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<td>(317) 233-4016</td>
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<tr>
<td>Aircraft Registration Fee</td>
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<th>Tax Type</th>
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<tr>
<td>Bankruptcy</td>
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<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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<td>Charity Gaming Fee</td>
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<td>Collection-Liability Inquiries</td>
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<td>(317) 232-2165</td>
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<td>Corporate Dissolution Notification</td>
<td>Enforcement-Desk Audit</td>
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<td>Employment agency Licensing Fee</td>
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<td>Fuel Tax - Bond &amp; Licensing</td>
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<td>International Registration Plan Licensing (IRF)</td>
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<td>(317) 615-7340</td>
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<td>Letter of Good Standing</td>
<td>Tax Administration-Support</td>
<td>(317) 232-0129</td>
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<td>Motor Carrier Services</td>
<td>Motor Carrier Services</td>
<td>(317) 615-7200</td>
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<td>Motor Fuel Hotline - to report illegal users of dyed fuel</td>
<td>Special Tax &amp; Support Administration</td>
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<td>Nonprofit Organizations</td>
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<td>Refunds - Utility Sales Tax Exemption Requests</td>
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<td>Refunds - Withholding Tax by Employers</td>
<td>Returns Processing Operations</td>
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<td>Tax Clearances - Letters of Good Standing</td>
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<td>Tax Clearances - Reinstatement (Clearance Letters)</td>
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<td>Tax Clearances - Worker’s Compensation</td>
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<td>Tax Forms Order Line - Order by Phone</td>
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### Other Taxes Not Administered by DOR

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<td>Terminal Operation Fee</td>
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<td>Tire Fee</td>
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<td>(317) 233-4015</td>
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<td>Titles &amp; Clearances</td>
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<td>Transporter Fee</td>
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<td>Type II Gaming Tax</td>
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<td>UCR US DOT Numbers</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>(317) 232-2165</td>
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<td>Worker’s Compensation Clearance</td>
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### Federal

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<tr>
<td>Internal Revenue Service</td>
<td>Business</td>
<td>(800) 829-4933</td>
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<td>Internal Revenue Service</td>
<td>Nonprofits</td>
<td>(877) 829-5500</td>
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<tr>
<td>Internal Revenue Service</td>
<td>Individuals</td>
<td>(800) 829-1040</td>
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</table>

**District Offices**

**Indianapolis (Central Office)**  
Indiana Government Center North,  
100 N. Senate Ave., Room N105  
Indianapolis, IN 46204  
(317) 232-2240  
(317) 232-1843 (fax)

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

**Clarksville**  
1200 Madison St., Suite E.  
Clarksville, IN 47131  
(812) 282-7729  
(812) 282-0574 (fax)

**Columbus**  
3520 W. 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**  
7230 Engle Rd., Suite 314  
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 St., 3rd Floor  
Terre Haute, IN 47807  
(812) 235-6046  
(812) 235-2352 (fax)

*District offices only accept cash payments in the exact amount. Change cannot be provided.*
Why is it important for Hoosiers to fill out the census in 2020?

Census Data Shapes Indiana’s Future

Hoosiers care because:
• Census data drives dollars for education, housing, health, and public safety.
• Census data impacts strategic planning decisions about statewide job training, location of new businesses, and public transportation projects.
• The U.S. Constitution mandates that census data apportion seats in the House of Representatives. Legislative and school districts are determined using census data.

Hoosiers feel secure filling out the census because:
• The Census Bureau is bound by Title 13 of the United States Code to protect individuals and businesses.
• The Census Bureau collects information to produce statistics. Personal information cannot be used against respondents by any government agency or court.
• Census Bureau employees are sworn to protect confidentiality. It is a felony for census workers or other Census Bureau employees to publish or distribute individual responses or other information that would identify an individual, business, or organization.

It’s easy for Hoosiers to take part because:
• We can respond by phone, internet, or mail.
• The Census Bureau ensures us data security in online response and language assistance for non-English speakers.
• We have opportunities to inform our communities to encourage an accurate count in 2020.

#HoosiersCountIN2020
www.census.indiana.edu
DOR’s Pyramid of Excellence includes the agency’s mission, vision and purpose, all of which were reengineered to capture the culture and brand DOR is building upon. This symbol is the compass for our organization.

**OUR MISSION**
To serve Indiana by administering tax laws in a fair, secure and efficient manner.

**OUR VISION**
To be recognized as the premier tax administrator in the nation and a great place to work.

**OUR PURPOSE**
To provide great government service at a great value to our customers.

**OUR PEOPLE**
700+ hard-working, passionate Hoosiers serving the State of Indiana.

**BEST-IN-CLASS CUSTOMER SERVICE**

**EFFICIENT PROCESSES**

**GREAT PEOPLE**

**Employment Opportunities**

DOR was recently named one of IndyStar’s Top Workplaces for 2019, the first time a state government agency has landed this prestigious award. Visit workforindiana.in.gov for information on the opportunities and benefits of public service and use the keyword “revenue” to find all DOR job openings.