Tax Chapter 2021
for the 2020 Filing Year

Indiana Department of Revenue
The Tax Chapter is provided through DOR’s Business Education Outreach Program.

The Business Education Outreach Program provides taxpayer education and advice through speakers, presentations and programs for Hoosier organizations including professional associations, colleges, businesses and civic groups. For more information visit dor.in.gov/business-tax/business-education-outreach-program or email bizoutreach@dor.in.gov.

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

Tax Professional Partners,

The Indiana Department of Revenue (DOR) is pleased to provide you this 2021 Tax Chapter. Our team has worked diligently to prepare this publication to help you and your clients accurately prepare returns for Indiana’s 2020 tax year.

The DOR team is comprised of over 700 Hoosiers who care deeply about what we do, why we do it and who we serve. Located in 13 physical locations around the great state of Indiana and select locations around the country, this team skillfully performs all the tax administration functions for 65 tax types. This team also serves millions of Hoosiers, hundreds of thousands of businesses and thousands of tax professionals – helping them meet their Indiana tax responsibilities.

2020 has provided the DOR team considerable challenges, but they have delivered impressive successes. As with all individuals and organizations, DOR’s world turned upside down in March due to the COVID-19 pandemic. Knowing that Indiana and Hoosiers needed us more than ever, the DOR team rose to the occasion continuing to process all of Indiana’s tax revenue and doubling down on our mission to serve. In addition to taking quick action on Governor Eric Holcomb’s Executive Orders that extended certain filing, payment and process deadlines, the DOR team developed a wide array of support and relief actions to help Hoosiers. During the most challenging time in our agency’s history, the DOR team went above and beyond to ensure all systems, operations and services continued to function efficiently.

During this same time, the DOR team also ensured that Project NextDOR — the modernization of all systems and service operations — continued, on time and on budget. On Sept. 8, 2020, DOR successfully launched the second rollout of this project, introducing new services to Indiana businesses and tax practitioners across the state.

DOR is comprised of dedicated Hoosiers who live our core values and nurture a culture that is employee- and customer-centric. Our team was extremely proud to be recognized in June by the IndyStar as a Top Workplace for the second year in a row. Our team also received two FTA awards for important agency improvement projects. While our goal is not to receive awards, being recognized for something we live every day makes us extremely proud.

I invite you to visit DOR’s website where you will find a wealth of information, self-help features and agency contact information. This is where you can also access our recently published FY20 annual report that tells more of the DOR story.

Our entire team thanks you for everything you do and for joining us in our mission to serve Indiana and all Hoosiers in the complex world of taxes. We are always here to help and look forward to working with you.

Stay safe,

Bob Grennes,
Commissioner
Get to Know Project NextDOR and 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. The new system will be released in four rollouts covering specific tax types. Rollout 1 launched Sept. 3, 2019 and Rollout 2 launched Sept. 8, 2020. 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 and learn more by visiting intime.dor.in.gov.

INTIME Customer Service
As with any new program, DOR wants to ensure customers are taken care of during this transition. DOR has dedicated Customer Service Representatives available Monday through Friday, 8 a.m. to 4:30 p.m. EST to help all customers and tax practitioners with their INTIME questions:

- Business Tax Customers call: (317) 232-2240 and select option “1”
- Corporate Income Tax Customers call: (317) 232-0129 and select option “1”
Be in the Know: Changes and Updates for 2020 Tax Year

Business Tax Types Added to INTIME
On Sept. 8, 2020, DOR kicked off Rollout 2 of Project NextDOR, allowing business customers with sales and withholding tax obligations to register for INTIME. This means several tax types that businesses previously filed and paid through INtax have moved to INTIME, as illustrated in the graphic below.

Practitioners can register with INTIME and import client lists from INtax until Dec. 31, 2020. A special migration code unique to the specific user and their business access is now available in INtax. An INtax to INTIME Migration Quick Start Guide and video tutorials are also available to assist with the transition process.

Practitioners can file and pay for existing clients through INtax for a limited time, but they will not be able to add new clients within INtax. However, INtax will remain available to support the Indiana filing requirement for the 2020 WH-3 between Jan. 1 and Feb. 28, 2021.

INTIME offers practitioners several new system features, including the flexibility to control access to accounts. To take advantage of these new features please review the following:

- Practitioner’s Migration Video Tutorial at youtube.com/embed/fD6OZPnxDFo

COVID-19-Related Extensions and Changes
In response to the COVID-19 pandemic, in mid-March of 2020, the DOR team took quick action to ensure the safety of team members and customers, continue all necessary operations and offer additional assistance to Hoosiers. This included temporarily closing in-person services and transitioning as many jobs as possible to work efficiently from home settings. In addition, DOR extended several filing and payment due dates. While these deadlines have already passed, they may impact filing for the 2020 tax season. They include:

- Individual tax returns and payments originally due by April 15, 2020, were extended to July 15, 2020.
- Individual estimated payments originally due on April 15 or June 15, 2020, were extended to July 15, 2020.
- Corporate tax returns and payments originally due by April 15 were extended to July 15, 2020. Those originally due on May 15, June 15 or July 15, 2020 were extended to Aug. 17, 2020.
- Corporate estimated payments due on April 20, May 20 or June 22, 2020, were extended to July 15, 2020.
- The deadline for filing a claim for refund of income tax set to expire between April 1 and July 14, 2020, was extended to July 15, 2020.

DOR also developed a “Helping Hoosiers” plan, which included several filing and payment extensions, expedited refund processing, debt collection relief, audit and legal protest relief, hardship and offer-in-compromise support, customer service contact options and tax policy assistance. More details are available at calendar.in.gov/site/dor/event/dor-announces-helping-hoosiers-covid-19-relief-services.
While DOR suspended and altered several programs and procedures to provide relief to Hoosiers, the tax processing systems and processes continued to operate smoothly throughout 2020. Starting in July 2020, DOR began working to return to normal operations. This timeline is outlined in the Back on Track Plan at dor.in.gov/files/DOR_Back_On_Track_Plan.pdf.

DOR’s efforts and assistance to customers are continually evolving as the pandemic progresses. For the most up-to-date information about COVID-19-related procedures and tax impacts, visit dor.in.gov/coronavirus-information. As of the time of the Tax Chapter’s publication in November 2020, tax practitioners should be aware of DOR’s response efforts which are still in effect:

- Customers can continue scheduling in-person appointments at any of DOR’s district offices by visiting dor.in.gov/contact-us/dor-in-person-appointments.
- DOR has increased installment payment plan agreements from a 36-month limit to up to 60 months. The extended agreements are open to customers seeking new payment plans and those who need to modify existing ones. The new maximum payment plan length will remain in place until March 31, 2021, at which point, DOR will return to the previous payment plan structure, detailed on page 13.

**Refund Statute of Limitations for Veterans**

Indiana Code did not previously provide an extended statute of limitations for refunds of taxes previously paid by veterans who received a severance payment described in the Combat-Injured Veterans Tax Fairness Act of 2016. While there was a provision in federal law extending the statute of limitations in such cases, there was no corresponding provision in Indiana; therefore, in many cases, the statute of limitations would have expired. The statutory language was adjusted by legislation to provide a corresponding extension to the statute of limitations that allows veterans to claim this refund during a limited time. A claim for refund must be filed between April 1, 2020, and December 31, 2020. For more information see Income Tax Information Bulletin #27 at dor.in.gov/reference/files/ib27.pdf.

**Dishonored Payment Fee Changes**

DOR has implemented an initial flat fee/penalty for a returned check or other dishonored payment of $35, provided that the fee balance is paid within 10 days, beginning Jan. 1, 2021. A flat fee is like a bank overdraft fee and is something with which the public is familiar. The previous 10% charge had borne no relationship to the actual cost of DOR’s processing a bounced check, the penalty and repayment. The cost to DOR is similar regardless of the size of the overdraft check. Note that in the case of fraud or knowingly passing a bad check, a 100% penalty applies.

**Removal of Out-of-State Use Tax**

Following the 2018 Wayfair decision, states are no longer prohibited from assessing sales tax against out-of-state (OOS) merchants who do not have a physical presence in Indiana. Legislation removed the remaining OOS use tax collection requirements. This change does not completely remove use tax; it just removes its imposition in situations where merchants are now required to collect and remit Indiana sales tax.

**RV and Cargo Trailer Reciprocal Sales Tax**

Nonresidents who are purchasing recreational vehicles or cargo trailers in Indiana 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. Beginning July 1, 2020, the Indiana sales tax rate for RV and cargo trailers sold to residents of nonreciprocal states is the rate of the nonreciprocal state or country. This is Indiana sales tax, and must be remitted to DOR.

Tax must be imposed 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/legal-resources/tax-library/information-bulletins/sales-tax-information-bulletins. Also, see dor.in.gov/business-tax/business-tax-faqs for answers to frequently asked RV and cargo trailer questions.
Married Filing Separately Changes

Legislative rules for allocating certain deductions and credits for married individuals who are filing separately (MFS) have been enacted for tax years beginning on or after Jan. 1, 2021. These changes limit the ability to take the deductions/credits on a 50/50 basis so that no more than 100% will be allowed between the two tax returns.

The following are effective for tax years beginning on or after Jan. 1, 2021:

- **Lake County Residential Income Tax Credit:** MFS filers may claim 50% of the credit.
- **Exemption for Individuals Age 65 or Older:** MFS filers may claim an additional $500 exemption if the individual’s federal adjusted gross income is less than $20,000.
- **Indiana Partnership Long-Term Care Policy Premiums Deduction:** Otherwise entitled MFS filers may subtract an amount equal to the portion of any premiums paid during the taxable year by the individual for the individual.
- **Renter’s Deduction:** Qualified MFS renters may deduct the amount of rent paid by the individual with respect to the dwelling during the taxable year up to the lesser of the amount paid by the individual or $1,500.
- **Homeowner’s Deduction:** Qualified MFS homeowners may deduct the amount of property tax paid by the individual with respect to the dwelling up to the lesser of the amount paid by the individual or $1,250.
- **Disability Retirement Deduction:** When calculating disability retirement deduction for an MFS return, there is now a threshold of $7,500 in step 3.

Additional information on these changes is available on page 10.

New Process for Injured Spouse Claims

A new line has been added to Schedule 7 of Form IT-40 & Schedule H of Form IT-40PNR, which married filing jointly (MFJ) taxpayers may use to indicate if they are filing as an injured spouse or a spouse who claims to not be liable for all or part of a tax liability. Filers who check the box on this line will be contacted to supply information to support this claim. Any refund will be on hold until the claim is processed. This process allows for DOR to allocate refunds for these taxpayers accordingly before they are offset.

Paper filers marking the box on Schedule 7 or H and filing as an injured spouse should include a completed IN-40SP Worksheet with their return, available at dor.in.gov/tax-forms/miscellaneous-individual-forms. Paper filers claiming to not be liable for all or part of a tax liability should include the following information:

- Federal income tax return (Form 1040 or 1040-SR) for the year of the claim.
- All W-2 forms of both spouses and any other forms showing Indiana state/county income tax withheld.
- A detailed letter explaining the sources of their income and their spouse’s income, deductions, credits and any other information relevant to computing the liability.
- A copy of the Indiana tax return and all schedules for the applicable year(s).

Electronic filers marking this box will receive a letter from DOR indicating what steps need to be taken, since these filers cannot add attachments.

New Collections Partner

DOR is partnering with United Collection Bureau (UCB) to serve as DOR’s legal collection agent. DOR began transitioning active liabilities from the previous partner, Premier Credit of North America, to UCB in January 2020. As of July 2020, UCB is serving as DOR’s sole provider.

UCB’s tax practitioner hotline, (866) 416-4854, allows tax practitioners to address issues with active DOR liabilities on their clients’ behalf. Prior to calling the hotline, tax practitioners should have a Power of Attorney (POA) on file as well as the client’s DOR Tax Identification Number (TID) and/or Warrant number. If clients wish to contact UCB directly, they may call (866) 559-4313 with individual income questions or (800) 867-3029 with business tax questions.
Tax Year 2020 Updates to DOR Forms

Add-Backs

- **Tax Add-Back (IND & COR)**
  The portion of wagering taxes required to be added back as a tax based on or measured by income is being phased out. The percentage of taxes required to be added back for 2020 is 75%. For example, Casino X remits $10,000,000 in riverboat wagering taxes in 2020. An individual owns 10% of Casino X. The individual’s share of Casino X’s income taxes is $1,000,000. Instead of the individual adding back the full $1,000,000, the individual will add back $750,000.

- **Current year conformity add-back—147 (IND & COR)**
  A new current year conformity add-back (147) is available for negative entries only. Note, this is a companion to the existing current year conformity add-back (120), which is for positive entries only.

Credits

- **Indiana’s CollegeChoice 529 Education Savings Plan Credit (IND)**
  - First year both spouses can claim the credit when filing as married filing separately (MFS) is 2020. If MFS, each spouse can claim maximum credit up to $500 or 20% of the spouse’s own contribution, whichever is less.
  - Decouples from the federal 529 education savings plan rules by excepting qualified education loan repayments under Section 529(c)(9) of the Internal Revenue Code from the definition of “qualified higher education expenses.”

- **Redevelopment Tax Credit – 2020 first year; 3-Digit Code 863; 4-digit code 1863 (IND & COR)**
  - Provides that a taxpayer may claim a credit against a 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 Indiana Economic Development Corporation (IEDC).
  - This credit must be reported on Schedule IN-OCC.
  - Also provides for Redevelopment Tax Credit – Composite, 4-digit code 1863.
  - Credit is subject to recapture.

- **Schedule LIC (IND & COR)**
  The loan interest tax credit is now available to offset the nonprofit agricultural organization health coverage tax liability (IC 6-8-15).

- **School Scholarship Tax Credit Contribution Ceiling Increase (IND & COR)**
  The total of allowable net contributions to the program has increased to $16.5 million for the program’s fiscal year of July 1, 2020 through June 30, 2021.

- **Venture Capital Investment Credit; 3-Digit Code 835; new 4-digit code 1835 (IND & COR)**
  Provides 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. Credits based on investments made after June 30, 2020, and before July 1, 2029, may be:
  - Carried forward up to five following tax years, or
  - Assignable, subject to certain limitations.

New. This credit must be reported on Schedule IN-OCC beginning with tax year 2020. Also provides for Venture Capital Investment credit – Composite, 4-digit code 1835.
Deductions

• Military Retirement Income and/or Survivor's Benefits Deduction calculation modified (IND)
  The taxability of this income is being phased out. The maximum annual deduction has increased to the lesser of the amount received or $6,250, plus, for 2020, 50% of the amount received that exceeds $6,250.

Miscellaneous

• IRC Update (IND & COR)
  Updates Indiana Code to conform with the Internal Revenue Code for federal changes adopted up to Jan. 1, 2020.

• Form CIT-103, FAB-103 and ST-103 (BUS)
  Added a new line for sales made through marketplace facilitators.
  ◦ All sales should be reported on the Total Sales line.
  ◦ The new Excluded Sales line is to report non-exempt sales that are included in the Total Sales line, where the tax was collected and remitted by a marketplace facilitator.
  ◦ Total Sales minus Exempt Sales minus Excluded Sales will be the amount a business owner will report as Taxable Sales and pay 7% tax on to DOR.

• Schedule IN K-1 Update (COR)
  For taxable years ending after Dec. 31, 2019, a partnership/S corporation with 25 or more Schedule IN K-1s is required to file them electronically. If a Form IT-65 or Form IT-20S with more than 50 Schedules IN K-1 is filed in a format other than electronic, DOR may provide written notification that DOR will consider the schedules to not be filed until they have been filed in the specified electronic format. This will effectively require electronic filing of IT-20S and IT-65 forms where the IN K-1 limit is met or exceeded because there is not a mechanism for paper from/electronic schedule filing.
  Note that customers will be able to file Form IT-41 electronically after Rollout 3 of Project NextDOR launches, so this rule will also go into effect for IT-41 forms in 2022.
  Additionally, several fields have been added:
  ◦ Created new line 4 (with parts a, b and c) for Disregarded Entity information
  ◦ Added new line for Indiana County of Principal Employment 2-digit code (line 6)
  ◦ Added new line for Indiana Adjusted Gross Income subject to county tax (line 11)

• Schedule 7 of IT-40 & Schedule H of IT-40PNR (IND)
  New checkbox added on Line 5/Line 4 for MFJ filers. Place an X in this box if the taxpayer is married filing jointly and wants to file as:
  ◦ An injured spouse, or
  ◦ A spouse who claims to not be liable for all or part of a tax liability.
  The filer will be contacted to supply information to support this claim. Any refund will be on hold until the claim is processed.

• Schedule Composite/Composite-COR (COR)
  Several fields have been modified to reflect changes made to Schedule IN K-1; these include:
  ◦ Adding state of residency
  ◦ Entering the net of income and modifications
  ◦ County tax based on Schedule IN K-1 line 11 amount

• Form IT-40X instruction/purpose modified (IND)
  ◦ If the amendment is for tax year 2017 or before, AND federal AGI has been decreased, taxpayer must attach their federal Tax Account Transcript.
  ◦ If amending for tax year 2020, an updated (amended) Form IT-40/IT-40PNR must accompany Form IT-40X.
• **New State Forms IN-MSID and IN-MSID-A (IND & COR)**
  Certain Motorsports Investment District Income (prize winnings) is reported on form IN-MSID. The first entity paying prize money for an event occurring at the Indianapolis Motor Speedway (*e.g.*, the race operator paying to a race team), will withhold Indiana state and Marion County income taxes and issue the form IN-MSID showing the amount of prize money won and the amount withheld.
  
  If the race team allocates any of those prize winnings and withholding amounts to the ultimate recipients (*e.g.*, corporation, partnership, individual, etc.), the team will issue form IN-MSID-A to reflect the amounts passed through (winnings and withholdings). Form IN-MSID-A must be enclosed with the income tax filings when the withholding amounts are claimed as a credit.

• **Schedule IN-PRO update (IND)**
  An Indiana nonresident individual not living or working in Indiana on Jan. 1 of the tax year who is in receipt of Form IN-MSID-A should complete Form IT-40PNR’s Schedule IN-PRO; the instructions are being modified to allow for this type of reporting.

• **Special interest calculation based on refunds issued due to the Special Rules for Combat-Injured Veterans Tax Fairness Act of 2016 (IND)**
  An excess tax payment relating to refunds on certain combat injury pay that is not refunded or credited against a current or future tax liability within 90 days after the date the refund claim is filed, the date the tax payment was due or the date the tax was paid, whichever is latest, accrues interest from April 1, 2020. A refund claim filed prior to April 1, 2020, shall be treated as filed on April 1, 2020. For additional information, see Income Tax Information Bulletin #27 online at dor.in.gov/reference/files/ib27.pdf.

**Married Filing Separately Changes**
Limits several modifications to adjusted gross income, and a credit, for married individuals filing separately (MFS).

**The following are effective for tax years beginning on or after Jan. 1, 2021.**

**Credits**
- Lake County Residential Income Tax Credit: provides that in the case of a married individual filing an MFS return, the amount of credit shall be 50% of the amounts listed in IC 6-3.1-20-5(b) and (c) (see worksheets in 2021 IT-40/IT-40PNR instruction booklets).

**Exemptions**
- Allows a married individual filing an MFS return to claim the additional $500 Indiana exemption for taxpayers aged 65 or older if the individual’s federal adjusted gross income is less than $20,000.

**Deductions**
- Allows a married individual filing an MFS return who is otherwise entitled to the Indiana Partnership Long-Term Care Policy Premiums Deduction to subtract an amount equal to the portion of any premiums paid during the taxable year by the individual for the individual.
- Allows a married individual filing an MFS return for a particular taxable year who rents a dwelling for use as the individual’s principal place of residence to deduct the amount of rent paid by the individual with respect to the dwelling during the taxable year up to the lesser of the amount paid by the individual or $1,500.
- Allows a married individual filing an MFS return for a particular taxable year who pays property tax on a dwelling for use as the individual’s principal place of residence to deduct the amount of property tax paid by the individual with respect to the dwelling up to the lesser of the amount paid by the individual or $1,250.
- Establishes, for purposes of calculating the disability retirement deduction in IC 6-3-2-9, a threshold of $7,500 in step 3 of the calculation in the case of a married individual filing an MFS return. Step 3 previously had a threshold of $15,000 without regard to the filing status of a married individual.
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>01/15/21</td>
<td>Farmer/fisherman 2/3rd rule: only on estimated payment due IT-40ES/ES-40: 4th estimated installment payment due</td>
</tr>
<tr>
<td>02/01/21</td>
<td>File 2020 IND return, pay all tax due, no 4th 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>
<tr>
<td>04/15/21</td>
<td>Filing due date for: 2020 IT-40, IT-40PNR, IT-40RNR, SC-40, IT-9 (extension of time to file)</td>
</tr>
<tr>
<td></td>
<td>IT-40ES/ES-40: 1st estimated tax installment payment due</td>
</tr>
<tr>
<td>06/15/21</td>
<td>IT-40ES/ES-40: 2nd estimated tax installment payment due</td>
</tr>
<tr>
<td>09/15/21</td>
<td>IT-40ES/ES-40: 3rd estimated tax installment payment due</td>
</tr>
<tr>
<td>11/14/21</td>
<td>IND return filing due date if filing under extension (federal Form 4868; state Form IT-9; online)</td>
</tr>
<tr>
<td>01/18/22</td>
<td>IT-40ES/ES-40: 4th estimated tax installment payment 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 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 end of the tax 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-20</td>
</tr>
<tr>
<td>Extended due date is 15th day of tenth month after the end of the taxpayer’s tax year</td>
<td>Form IT-20S (Indiana S Corp) and Form IT-65 (Indiana Partnership)</td>
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</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](http://intime.dor.in.gov).

See [dor.in.gov/individual-income-taxes/filing-my-taxes/tax-filing-deadlines](http://dor.in.gov/individual-income-taxes/filing-my-taxes/tax-filing-deadlines) for additional tax filing deadlines and information.
Electronic Filing and Payment Information

Business and Corporate Taxes – INTIME
Online file and pay are available through INTIME for specific tax types in Rollout 1 and 2 of DOR’s four-phase implementation. INTIME, accessible at intime.dor.in.gov, currently supports the following tax types and forms:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Tax Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Innkeeper’s</td>
<td>CIT-103</td>
</tr>
<tr>
<td>Food and Beverage</td>
<td>FAB-103</td>
</tr>
<tr>
<td>Heavy Equipment Rental</td>
<td>HRT-103</td>
</tr>
<tr>
<td>Motor Vehicle Rental</td>
<td>MVR-103</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>ST-103, ST-103MP, ST-103CAR</td>
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<tr>
<td>Tire Fee</td>
<td>TIF-103</td>
</tr>
<tr>
<td>Utilities Services Use</td>
<td>USU-103</td>
</tr>
<tr>
<td>Wireless Prepaid Card</td>
<td>WPC-103</td>
</tr>
<tr>
<td>Withholding</td>
<td>WH-1, WH-3</td>
</tr>
<tr>
<td>Nonprofit</td>
<td>NP-20</td>
</tr>
<tr>
<td>Utility Receipts</td>
<td>URT-1</td>
</tr>
</tbody>
</table>

Customers can make payments using a bank account or credit card (Corporate Estimated Taxes)

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 filing and payment history for clients.
- Request and print client return transcripts.
- Request power of attorney authorization to act on behalf of clients.
- View and respond to DOR correspondence for clients.
- Access online customer service support through secure messaging.

See the INTIME User Guide at dor.in.gov/files/INTIME_Guide.pdf for more information.

INTIME currently offers e-services for corporate and business tax types. With subsequent rollouts over the next two years, more tax types will move from DOR’s other services detailed below (INtax, DORpay and INtax Pay) into INTIME.

Additional Tax Types – INtax
INtax, available at intax.in.gov, is DOR’s free online tool to manage business tax obligations for gasoline use tax, metered pump sales tax, fuel tax, type II gaming fees, alcohol excise tax and other tobacco products excise tax.

Customers who currently file business sales and withholding taxes via INtax should migrate their accounts to INTIME. A Migration Guide is available at dor.in.gov/files/intax-to-intime-practitioners.pdf to assist with this transition. DOR encourages customers to migrate as soon as possible. However, existing INtax customers who need more time can file and pay on current periods until Dec. 31, 2020. Additionally, INtax will remain available to support the Indiana filing requirement for the 2020 WH-3 between Jan. 1 and Feb. 28, 2021.
Individual Tax Payments – DORpay
DORpay, available at dorpay.dor.in.gov, is DOR’s electronic tax payment service for individual taxes 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 – INTax Pay and INTIME
Individuals 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. Business tax types are now being administered at intime.dor.in.gov.

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 available through INTax Pay

<table>
<thead>
<tr>
<th>Amount Owed</th>
<th>Maximum months</th>
</tr>
</thead>
<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>
</tr>
</tbody>
</table>

Business Tax Payment Plans available through INTIME

<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>
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<td>up to 24 months</td>
</tr>
<tr>
<td>$5,001 and above</td>
<td>up to 36 months</td>
</tr>
</tbody>
</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 can also file and pay their alcohol excise taxes and OTP taxes using INTax. For more detailed information, visit the following webpages:
• Alcohol: dor.in.gov/business-tax/electronic-filing-for-alcohol-taxpayers
• Cigarette and OTP: dor.in.gov/business-tax/cigarette-and-other-tobacco-products-tax
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.

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

Tax types that businesses can use INBiz to register for include 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.

Estimated Payment Vouchers
DOR will not send estimated payment vouchers to customers who use a tax preparer. Practitioners should be prepared to print 2021 estimated payment vouchers for their customers when preparing their 2020 tax returns.

New Reminders for Tax Year 2020

DOR Modernization-Related Penalties and Notices
As DOR continues to roll out a new, modernized tax system, DOR is also improving overall functionality in several areas, including being able to better enforce existing penalties. Practitioners should be aware that DOR is now more strictly enforcing the following items for clients with tax types currently available in INTIME:

- Penalties for late filed $0 return (minimum $5)
- Penalties for failing to remit payment electronically when mandated by Indiana Code
- Issuing delinquency notices prior to issuing business estimated billings (formerly called BIAs)
  - 10% penalty if customer files in the delinquency period
  - 20% penalty if customer files after the delinquency period
- Issuing notices for failure to file WH-3s
  - WH-3s should be filed for years that $0 WH-1s were filed

WH-3 Deadline
WH-3s and W2s not submitted by Feb. 1, 2021, will be subject to a penalty of $10 per Form 1099/W2 up to a maximum of $25,000. Failure to timely submit WH-3 forms can cause delays for employees and penalty for employers.

Returned Payment Penalty
Payments for which DOR is unable to receive funds are assessed a returned payment penalty. If the replacement payment is received after the original due date for the period, the payment will also receive a late payment penalty.
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 business and corporate tax types. 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. If a client/business previously authorized a service provider/practitioner to manage its business tax account(s) via the legacy system (INtax), they will continue to be authorized to do so within INTIME. The client will be notified of this with a letter. Both ePOAs and the POA-1 form are valid for five years before needing to be renewed.

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, DOR 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. See page 4 for a full list of tax types currently covered.

A POA-1 is needed for tax types not currently active on INTIME. For more information and to download a POA-1 form see dor.in.gov/tax-professionals/power-of-attorney-procedures-and-form.

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

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 2020 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 electronic 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.

Underpayment of Estimated Taxes and Payment Plans
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.

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 or old forms will cause delays in processing and delay refunds. To see a list of certified software developers, visit dor.in.gov/tax-professionals/certified-software-developers.

Include a Payment Voucher with All Checks
Customers should not pay their tax liability using their bank or another third-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 12 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/individual-income-taxes/change-my-address. Business customers can now change a business account address on INTIME at intime.dor.in.gov. Additional information on business address changes is available at dor.in.gov/business-tax/change-business-address-contact-name-andor-phone-number.

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. DOR assesses the 15% fee except in cases where the offset is to Child Support or Workforce Development. The IRS offset fee is 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. Beginning July 1, 2020, a taxpayer may request a non-binding secondary review of certain adjustments. For more information, see page 22. DOR uses a time-based metric to monitor protest results. The overall goal is to resolve protests within 110 days.

Contact and Additional Information

Legal Division Phone number: (317) 232-2100
Website: dor.in.gov/legal-resources/appeals
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 gain access to client data. Phishing emails can appear legitimate, and criminals have been known to pose as tax revenue agencies, clients, co-workers, professional associations, tax software providers, financial institutions and more.

With many practitioners working from home and corresponding with clients through email, it is especially important to be aware of phishing attempts. 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. For more information, see irs.gov/newsroom/working-virtually-protecting-tax-data-at-home-and-at-work. These steps are:

- Install anti-virus software and regularly perform scans on your entire computer.
- Configure firewalls to protect against unauthorized access to your network and/or computer.
- Enable two-factor authentication for work accounts or online 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.
- Install drive encryption software to protect systems and sensitive data if accessed by an unauthorized person.
- Use an encrypted Virtual Private Network (VPN) for remote access 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. DOR’s tax fraud program has stopped over $140 million in fraud since its inception in 2014. 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 through INTIME at intime.dor.in.gov.

You can also make an anonymous report by completing the Tax Fraud Referral Form at dor.in.gov/fraud-prevention/tax-fraud-and-how-to-report-it and mailing or faxing it to:

Indiana Department of Revenue  
Special Investigations Unit  
P.O. Box 6480  
Indianapolis, IN 46206  
Fax: (317) 233-6107
2020 Legislative Overview Highlights

The following is a summary of legislation passed by the 2020 Indiana General Assembly, highlighting some of the most significant items that affect and tax practitioners.

Income Taxes

- Updated Indiana Code’s general conformity date with the Internal Revenue Code from Jan. 1, 2019 to Jan. 1, 2020.

- For taxable years ending after Dec. 31, 2019, a partnership that is required to provide 25 or more Schedules K-1 of Form IT-65 to partners, or a corporation that is required to provide 25 or more reports Schedules K-1 of Form IT-20S to shareholders must file all such reports schedules in an electronic format specified by DOR.

  If DOR receives a Form IT-65, Form IT-20S or Form IT-41 with more than 50 Schedules K-1 in a format other than the electronic format specified by DOR, DOR may provide written notification to the partnership, estate or trust that DOR will consider the schedules to not be filed until the schedules have been filed in the specified electronic format.

- Effective July 1, 2020, the requirement that an assignee of an industrial recovery tax credit be a lessee of the industrial recovery site is eliminated. Removing this restriction greatly expands the secondary market for the credit, thus making the credit a more effective incentive for the redevelopment of industrial sites.

- Effective July 1, 2020, for purposes of the industrial recovery tax credit, a taxpayer is entitled to a credit against the taxpayer’s state tax liability for a taxable year if the taxpayer makes a qualified investment as certified by the Indiana Economic Development Corporation for that year. Previously, the taxpayer was entitled to the tax credit for the year in which the qualified investment was made.

- Effective Jan. 1, 2020, Indiana allows taxpayers who are married filing separately are permitted to claim a maximum Indiana CollegeChoice 529 Education Savings Plan credit of $500 per taxable year. Previously, married individuals who filed separate returns were not permitted to claim the credit.

- Effective Jan. 1, 2020, Indiana is decoupled from the federal 529 education savings plan rules by excepting qualified education loan repayments under Section 529(c)(9) of the Internal Revenue Code from the definition of “qualified higher education expenses.”

- Effective April 1, 2020, withholding on prize money with respect to a racing event at a qualified motorsports facility shall be done by the entity first paying the prize money to a team or driver, and the entity shall remit the prize money no later than thirty (30) days after the end of the month in which the withholding occurs. If the team or driver distributes the prize money, the ultimate recipient shall receive a statement reflecting any credit for taxes withheld on the ultimate recipient’s behalf.

Sales and Use Taxes

- Effective July 1, 2020, a transaction that meets one of the exceptions to the definition of “bundled transaction” in IC 6-2.5-1-11.5(d) is excluded from the definition of a “unitary transaction.”

- Effective July 1, 2020, “physical presence in Indiana” is defined for purposes of the requirement in IC 6-2.5-2-1(b) that the retail merchant collects sales tax on a retail transaction as agent for the state. A retail merchant has a physical presence in Indiana when the retail merchant:

  1. maintains an office, place of distribution, sales location, sample location, warehouse, storage place or another place of business which is located in Indiana and which the retail merchant maintains, occupies or uses, either permanently or temporarily, either directly or indirectly and either by the retail merchant or through a representative, agent or subsidiary;
2. maintains a representative, agent, salesperson, canvasser or solicitor who, while operating in Indiana under the authority of and on behalf of the retail merchant or a subsidiary of the retail merchant, sells, delivers, installs, repairs, assembles, sets up, accepts returns of, bills, invoices or takes orders for sales of tangible personal property or services to be used, stored or consumed in Indiana; or

3. is otherwise required to register as a retail merchant under IC 6-2.5-8-1.

**Other Taxes**
- The authorization for the Pulaski County fiscal body to impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed 0.3% is extended to calendar years beginning before Jan. 1, 2036. For calendar years beginning after Dec. 31, 2020, revenue from this tax may only be used for paying the costs of renovating a courthouse or a justice center.

- Effective Jan. 1, 2021, “loans arising in factoring” for purposes of the financial institutions tax means a loan or extension of credit secured by one or more accounts receivable; or a sale of one or more accounts receivable in which the purchaser has recourse against the seller for an uncollected accounts receivable. The term does not refer to a sale of one or more accounts receivable without recourse or to an assignment of an account receivable.

**Tax Administration**
- The appropriate county officer in each county is required to submit parcel-level data, in a standard developed by the state Geographic Information System (GIS) officer pursuant to IC 4-23-7.3-14, to the GIS officer before Sept. 1, 2021, and before September 1 of every year thereafter. This data may be used by DOR’s tax systems to identify each taxing unit within which each taxpayer’s residence is located.

- Effective July 1, 2020, a taxpayer may request a non-binding secondary review of any adjustments that result in an adjustment to a net operating loss, capital loss, credit or other tax attribute that does not result in an assessment or refund denial for any taxable year at the time of the adjustment. The taxpayer must request the secondary review within 60 days from the date of notice of the adjustments based on DOR’s audit, investigation or review; or the amended return filed by the taxpayer; whichever is applicable.

- The authority of the taxpayer advocate’s office to act as an intermediary between taxpayers and DOR to facilitate the resolution of taxpayer complaints and problems not resolved through the normal administrative channels or operational procedures within DOR was clarified and made explicit.
Legislative Summary by Tax Type

This synopsis contains a list of legislation passed by the 2020 Indiana General Assembly that affects DOR. Legislation is organized according to tax type.

Laws Governing the State (IC 1-1)
**Summary:** Permits a state agency to allow a person to electronically file or submit a document to the state agency, even if a state statute or rule requires a person to use a different means of filing or submitting the document or does not expressly authorize a person to electronically file or submit a document. Establishes that methods to collect electronic filings or submissions must be approved by the office of technology to ensure all data is transmitted securely. Directs that any other means of filing or submitting documents to the state agency that is required or allowed by state statute or rule must still be made available to the public as an option.

- **Effective Date:** July 1, 2020
- **Code:** IC 1-1-7.7
- **Enrolled Act:** HEA 1093, Sec. 1

Sports Wagering (IC 4-38)
**Summary:** Clarifies the definition of “adjusted gross receipts” for purposes of the sports wagering tax.

- **Effective Date:** July 1, 2020
- **Code:** IC 4-38-2-2
- **Enrolled Act:** SEA 408, Sec. 1

Sales and Use Tax (IC 6-2.5)
**Summary:** Excludes a transaction that meets one of the exceptions to the definition of “bundled transaction” in IC 6-2.5-1-11.5(d) from the definition of a “unitary transaction.”

- **Effective Date:** July 1, 2020
- **Code:** IC 6-2.5-1-1
- **Enrolled Act:** SEA 408, Sec. 2

**Summary:** Adds new subpart (b)(9) to the definition of “gross retail income.” This subsection was formerly subsection (g) of IC 6-2.5-4-1, which was removed in SECTION 12 of SEA 408. This subpart excludes from the definition of “gross retail income” for purposes of sales tax charges for serving or delivering food and food ingredients furnished, prepared, or served for consumption at a location, or on equipment, provided by the retail merchant, to the extent that the charges for the serving or delivery are stated separately from the price of the food and food ingredients when the purchaser pays the charges.

- **Effective Date:** July 1, 2020
- **Code:** IC 6-2.5-1-5(b)(9)
- **Enrolled Act:** SEA 408, Sec. 3

**Summary:** Adds new subsection (d) to the definition of “gross retail income.” This subsection was formerly subsection (f) of IC 6-2.5-4-1, which was removed in SECTION 12 of SEA 408. This subsection provides that notwithstanding subsection IC 6-2.5-1-5(b)(5) (which excludes from the definition of “gross retail income” any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the purchaser, including an excise tax imposed under IC 6-6-15):

1. in the case of retail sales of special fuel (as defined in IC 6-6-2.5-22), the gross retail income is the total sales price of the special fuel minus the part of that price attributable to the tax imposed under IC 6-6-2.5 or Section 4041 or Section 4081 of the Internal Revenue Code; and
2. in the case of retail sales of cigarettes (as defined in IC 6-7-1-2), the gross retail income is the total sales price of the cigarettes including the tax imposed under IC 6-7-1.

- **Effective Date:** July 1, 2020
- **Code:** IC 6-2.5-1-5(c)
- **Enrolled Act:** SEA 408, Sec. 3
Summary: Adds new subsection (d) to the definition of “gross retail income.” This subsection was formerly subsection (e) of IC 6-2.5-4-1, which was removed in SECTION 12 of SEA 408. This subsection provides that gross retail income is only taxable under IC 6-2.5 to the extent that the income represents:

1. the price of the property transferred, without the rendition of any services; and
2. except for the exclusions provided in IC 6-2.5-1-5(b), any bona fide changes which are made for preparation, fabrication, alteration, modification, finishing, completion, delivery, or other service performed in respect to the property transferred before its transfer and which are separately stated on the transferor’s records. For purposes of IC 6-2.5-1-5(d)(2), a transfer is considered to have occurred after the delivery of the property to the purchaser.

Effective Date: July 1, 2020
Code: IC 6-2.5-1-5(d)
Enrolled Act: SEA 408, Sec. 3

Summary: Excludes a transaction that meets one of the exceptions to the definition of “bundled transaction” in IC 6-2.5-1-11.5(d) from the definition of a “unitary transaction.”

Effective Date: July 1, 2020
Code: IC 6-2.5-1-11.5(e)
Enrolled Act: SEA 408, Sec. 4

Summary: Defines “physical presence in Indiana” for purposes of the requirement in IC 6-2.5-2-1(b) that the retail merchant collects sales tax on a retail transaction as agent for the state. A retail merchant has a physical presence in Indiana when the retail merchant:

1. maintains an office, place of distribution, sales location, sample location, warehouse, storage place, or another place of business which is located in Indiana and which the retail merchant maintains, occupies, or uses, either permanently or temporarily, either directly or indirectly, and either by the retail merchant or through a representative, agent, or subsidiary;
2. maintains a representative, agent, salesperson, canvasser, or solicitor who, while operating in Indiana under the authority of and on behalf of the retail merchant or a subsidiary of the retail merchant, sells, delivers, installs, repairs, assembles, sets up, accepts returns of, bills, invoices, or takes orders for sales of tangible personal property or services to be used, stored, or consumed in Indiana; or
3. is otherwise required to register as a retail merchant under IC 6-2.5-8-1.

Effective Date: July 1, 2020
Code: IC 6-2.5-2-1(c)
Enrolled Act: SEA 408, Sec. 5

Summary: Reiterates that the 7% state sales tax rate applies to the gross retail income in a bundled transaction as it does to the gross retail income in a unitary transaction.

Effective Date: July 1, 2020
Code: IC 6-2.5-2-2(a)
Enrolled Act: SEA 408, Sec. 6

Summary: Adds a new statute to the code that acts in the same manner as the former IC 6-2.5-2-4, which sunset on July 1, 2019. The statute provides that sales of a cargo trailers or recreational vehicles to a resident of a nonreciprocal state or foreign country are subject to a special Indiana sales tax rate as long as the purchaser intends to transport the vehicle to a destination outside Indiana within 30 days after delivery for titling or registering for use in another state or country, and that the vehicle will not be titled or registered for use in Indiana. The Indiana sales tax rate on the cargo trailer or recreational vehicle is the rate of the nonreciprocal state or foreign country (excluding any locally imposed tax rates) in which the cargo trailer or recreational vehicle will be titled or registered, as certified by the seller and purchaser in an affidavit satisfying the requirements prescribed by the department. Provides form requirements and information required for the affidavit, which the department may audit and base proposed assessments upon.

Effective Date: July 1, 2020
Code: IC 6-2.5-2-5
Enrolled Act: HEA 1059, Sec. 1
**Summary:** Eliminates the physical presence test for a retail merchant engaged in business in Indiana from the use tax chapter (IC 6-2.5-3). The physical presence test is now in IC 6-2.5-2-1(c).

**Effective Date:** July 1, 2020  
**Code:** IC 6-2.5-3-1  
**Enrolled Act:** SEA 408, Sec. 7

**Summary:** Reiterates that the 7% state use tax rate applies to the gross retail income in a bundled transaction as it does to the gross retail income in a unitary transaction.

**Effective Date:** July 1, 2020  
**Code:** IC 6-2.5-3-3  
**Enrolled Act:** SEA 408, Sec. 8

**Summary:** Clarifies that the storage, use, and consumption of tangible personal property in Indiana is exempt from use tax if the property was acquired in a retail transaction whether in Indiana or outside Indiana and state gross retail tax has been paid on the acquisition of that property.

**Effective Date:** July 1, 2020  
**Code:** IC 6-2.5-3-4  
**Enrolled Act:** SEA 408, Sec. 9

**Summary:** Eliminates the requirement that a retail merchant collects use tax as an agent for the state for certain transactions.

**Effective Date:** July 1, 2020  
**Code:** IC 6-2.5-3-6  
**Enrolled Act:** SEA 408, Sec. 10

**Summary:** Codifies the department’s longstanding position that the “sale for resale” exemption at IC 6-2.5-5-8 does not apply to gasoline use tax.

**Effective Date:** July 1, 2014 (RETROACTIVE)  
**Code:** IC 6-2.5-3-5-26  
**Enrolled Act:** SEA 408, Sec. 11

**Summary:** Removes subsections (e) through (g), which pertained to matters constituting “gross retail income.” These subsections were instead moved and added to the definition of “gross retail income” at IC 6-2.5-1-5 in SECTION 3 of SEA 408.

**Effective Date:** July 1, 2020  
**Code:** IC 6-2.5-4-1  
**Enrolled Act:** SEA 408, Sec. 12

**Summary:** Replaces a reference to IC 6-2.5-4-1(f)(2) with IC 6-2.5-1-5(c)(2), as the language in the former section was replaced and added to the latter section in SECTION 3 of SEA 408.

**Effective Date:** July 1, 2020  
**Code:** IC 6-2.5-4-18  
**Enrolled Act:** SEA 408, Sec. 13

**Summary:** Repeals the requirement that, when possible, the department shall coordinate the reporting and payment of state gross retail and use taxes with the reporting and payment of gross income tax.

**Effective Date:** July 1, 2020  
**Code:** IC 6-2.5-6-6  
**Enrolled Act:** SEA 408, Sec. 14
Summary: Eliminates reference to the gross income tax law in the provision that provides that a retail merchant is not entitled to a refund of state gross retail or use taxes unless the retail merchant refunds those taxes to the person from whom they were collected.

**Effective Date:** July 1, 2020
**Code:** IC 6-2.5-6-14.1
**Enrolled Act:** SEA 408, Sec. 15

Summary: Removes the former subsection (j) pertaining to licensing for a retail merchant collecting use tax. Moves the requirement of a remote seller to provide names, addresses, and locations with their application for a retail merchant certificate into the former subsection (l). Amends the former subsection (k) pertaining to out-of-state merchants and their collection responsibility, replacing references to use tax with sales tax as well as replacing other references pertaining to use tax.

**Effective Date:** July 1, 2020
**Code:** IC 6-2.5-8-1
**Enrolled Act:** SEA 408, Sec. 16

Summary: Repeals the use of provisions of the adjusted gross income tax law, which do not conflict with the provisions IC 6-2.5 for purposes of imposing, collecting, and administering sales and use taxes.

**Effective Date:** July 1, 2020
**Code:** IC 6-2.5-10-2
**Enrolled Act:** SEA 408, Sec. 20

**Adjusted Gross Income Tax (IC 6-3)**

**Summary:** Alters several modifications to adjusted gross income in IC 6-3-1-3.5 to account for a married individual filing a separate return.

Allows a married individual filing a separate return to claim the additional $500 Indiana deduction for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code for taxpayers aged 65 or older if the individual’s income is less than $20,000.

Allows a married individual filing a separate return who is otherwise entitled to a deduction for a qualified long term care policy (as defined in IC 12-15-39.6-5) under IC 6-3-1-3.5(a)(12) to subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for the taxpayer.

Allows a married individual filing a separate return to subtract the amount of property taxes (up to $1,250) that are paid during the taxable year in Indiana by the individual on the individual’s principal place of residence.

**Effective Date:** January 1, 2021
**Code:** IC 6-3-1-3.5
**Enrolled Act:** SEA 408, Sec. 21

Summary: Updates Indiana Code’s general conformity date with the Internal Revenue Code from January 1, 2019 to January 1, 2020.

**Effective Date:** January 1, 2020 (RETROACTIVE)
**Code:** IC 6-3-1-11
**Enrolled Act:** SEA 408, Sec. 22

Summary: Allows a married individual filing a separate return for a particular taxable year who rents a dwelling for use as the individual’s principal place of residence to deduct from the individual’s adjusted gross income the amount of rent paid by the individual with respect to the dwelling during the taxable year up to $1,500.

**Effective Date:** January 1, 2021
**Code:** IC 6-3-2-6
**Enrolled Act:** SEA 408, Sec. 23
**Summary:** Establishes, for purposes of calculating the disability retirement deduction in IC 6-3-2-9, a threshold of $7,500 in step 3 of the calculation in the case of a married individual filing a separate return. Step 3 previously had a threshold of $15,000 without regard to the filing status of a married individual.

**Effective Date:** January 1, 2021  
**Code:** IC 6-3-2-9  
**Enrolled Act:** SEA 408, Sec. 24

**Summary:** Clarifies that for purposes of the credit against income tax for taxes withheld under IC 6-3-4 or IC 6-5.5-2-8 during the taxable year, the credit is reduced to the extent that the amount deducted and withheld as tax is applied as a credit against the financial institution tax imposed by IC 6-5.5.

**Effective Date:** Upon passage  
**Code:** IC 6-3-3-1  
**Enrolled Act:** SEA 408, Sec. 25

**Summary:** Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “qualified state tax liability” against which the enterprise zone employer’s tax credit may be applied.

**Effective Date:** July 1, 2020  
**Code:** IC 6-3-3-10  
**Enrolled Act:** HEA 1065, Sec. 9

**Summary:** Decouples from the federal 529 education savings plan rules by excepting qualified education loan repayments under Section 529(c)(9) of the Internal Revenue Code from the definition of “qualified higher education expenses.”

Permits a married individual filing a separate return to claim the tax credit for contributions to college choice education savings plan for taxable years beginning after December 31, 2019. Establishes that in the case of a married individual filing a separate return, the most credit a taxpayer may claim in any taxable year is $500.

**Effective Date:** January 1, 2020 (RETROACTIVE)  
**Code:** IC 6-3-3-12  
**Enrolled Act:** HEA 1065, Sec. 10

**Summary:** Provides that withholding on prize money with respect to a racing event at a qualified motorsports facility shall be done by the entity first paying the prize money to a team or driver, and the entity shall remit the prize money no later than thirty (30) days after the end of the month in which the withholding occurs. Provides that, if the team or driver distributes the prize money, the ultimate recipient shall receive a statement reflecting any credit for taxes withheld on the ultimate recipient’s behalf.

**Effective Date:** April 1, 2020  
**Code:** IC 6-3-4-13.5  
**Enrolled Act:** SEA 408, Sec. 26

**Summary:** Clarifies that for taxable years ending after December 31, 2019, a partnership that is required to provide 25 or more Schedules K-1 of Form IT-65 to partners or a corporation that is required to provide 25 or more reports Schedules K-1 of Form IT-20S to shareholders must file all such reports schedules in an electronic format specified by the department.

Establishes that (c) If the department receives a Form IT-65, Form IT-20S, or form IT-41 with more than 50 Schedules K-1 in a format other than the electronic format specified by the department, the department may provide written notification to the partnership, estate, or trust that the department will consider the schedules to not be filed until the schedules have been filed in the specified electronic format.

**Effective Date:** Upon passage  
**Code:** IC 6-3-4-16.7  
**Enrolled Act:** SEA 408, Sec. 27
State Tax Liability Credits (IC 6-3.1)
Summary: Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “state tax liability” against which the enterprise zone loan interest tax credit may be applied.
   Effective Date: July 1, 2020
   Code: IC 6-3.1-7-1
   Enrolled Act: HEA 1065, Sec. 11

Summary: Places nonprofit agricultural organization health coverage tax in IC 6-8-15 in the order in which an enterprise zone loan interest tax credit is applied to tax liabilities. A credit to which a taxpayer is entitled under IC 6-3.1-7 shall be applied against taxes owed by the taxpayer in the following order:

1. First, against the taxpayer’s adjusted gross income tax liability (IC 6-3-1 through IC 6-3-7) for the taxable year.
2. Second, against the taxpayer’s insurance premiums tax liability (IC 27-1-18-2) or nonprofit agricultural organization health coverage tax liability (IC 6-8-15) for the taxable year.
3. Third, against the taxpayer’s financial institutions tax liability (IC 6-5.5) for the taxable year.
   Effective Date: July 1, 2020
   Code: IC 6-3.1-7-4
   Enrolled Act: HEA 1065, Sec. 12

Summary: Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “state tax liability” against which the industrial recovery tax credit may be applied.
   Effective Date: July 1, 2020
   Code: IC 6-3.1-11-12
   Enrolled Act: HEA 1065, Sec. 13

Summary: Eliminates the description of the application process for a person wishing to enter into an agreement with the Indiana Economic Development Corporation (IEDC) for the award of the economic development for a growing economy (EDGE) credit for “fostering employment in Indiana of students who participate in a course of study that includes a cooperative arrangement between an educational institution and an employer for the training of students in high wage, high demand jobs that require an industry certification.” Further, eliminates description of the consultation with Indiana career council for purposes of this agreement and the annual maximum credit IEDC may award for this purpose.
   Effective Date: July 1, 2020
   Code: IC 6-3.1-11-(13, 14, 15.7 and 19.7)
   Enrolled Act: SEA 272, Sec. 10-12

Summary: Substitutes an “assignee that is assigned some part of the industrial recovery tax credit” for a “lessee that is assigned some part of the industrial recovery tax credit” in the definition of “taxpayer” for purposes of IC 6-3.1-11.
   Effective Date: July 1, 2020
   Code: IC 6-3.1-11-13
   Enrolled Act: SEA 272, Sec. 7

Summary: Eliminates the requirement that an assignee of an industrial recovery tax credit be a lessee of the industrial recovery site. Restricts a taxpayer to only one assignment of the credit. Prohibits an assignee from further assigning a credit. Requires that before a credit may be assigned, the taxpayer must notify the Indiana Economic Development Corporation (IEDC) of the assignment in the manner prescribed by the IEDC.
   Effective Date: July 1, 2020
   Code: IC 6-3.1-11-13
   Enrolled Act: SEA 272, Sec. 8
**Summary:** Establishes that a taxpayer is entitled to a credit against the taxpayer’s state tax liability for a taxable year if the taxpayer makes a qualified investment as certified by the corporation for that year. Previously, the taxpayer was entitled to the tax credit for the year in which the qualified investment was made.

Eliminates the restriction that a taxpayer may make only one assignment of a credit. HEA 1065 permits a taxpayer to make more than one assignment of the credit, but the taxpayer may not assign the same part of a credit more than once. Prohibits an assignee from further assigning the credit.

**Effective Date:** July 1, 2020  
**Code:** IC 6-3.1-11-16  
**Enrolled Act:** HEA 1065, Sec. 14

**Summary:** Places nonprofit agricultural organization health coverage tax in IC 6-8-15 in the order in which an industrial recovery tax credit is applied to tax liabilities. A credit to which a taxpayer is entitled under IC 6-3.1-11 shall be applied against taxes owed by the taxpayer in the following order:

1. First, against the taxpayer’s adjusted gross income tax liability (IC 6-3-1 through IC 6-3-7) for the taxable year.
2. Second, against the taxpayer’s insurance premiums tax liability (IC 27-1-18-2) or nonprofit agricultural organization health coverage tax liability (IC 6-8-15) for the taxable year.
3. Third, against the taxpayer’s financial institutions tax liability (IC 6-5.5) for the taxable year.

**Effective Date:** July 1, 2020  
**Code:** IC 6-3.1-11-22  
**Enrolled Act:** HEA 1065, Sec. 15

**Summary:** Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “state tax liability” against which the economic development for a growing economy (EDGE) tax credit may be applied.

**Effective Date:** July 1, 2020  
**Code:** IC 6-3.1-13-9  
**Enrolled Act:** HEA 1065, Sec. 16

**Summary:** Eliminates the reference to “fostering employment in Indiana of students who participate in a course of study that includes a cooperative arrangement between an educational institution and an employer for the training of students in high wage, high demand jobs that require an industry certification” as a purpose for which the Indiana Economic Development Corporation may make economic development for a growing economy (EDGE) credit awards. (Previous statutory language had disallowed the awarding of the EDGE credit for taxable years beginning after December 31, 2018.)

**Effective Date:** July 1, 2020  
**Code:** IC 6-3.1-13-13  
**Enrolled Act:** SEA 272, Sec. 9

**Summary:** Establishes that a previously earned historic rehabilitation tax credit may be claimed in certain circumstances notwithstanding the cap of zero dollars on the amount of historic rehabilitation tax credits allowed in a state fiscal year beginning after June 30, 2016, as set forth in IC 6-3.1-16-14 (before its expiration) and the expiration of the historic rehabilitation tax credit chapter (IC 6-3.1-16) on January 1, 2019.

If a taxpayer was granted a historic rehabilitation tax credit by the Department of Natural Resources (DNR) before January 1, 2016, for a qualified expenditure made before June 30, 2016, for use in a taxable year other than the year in which the preservation or rehabilitation of the historic property was performed and the certification of the credit was provided by DNR, the credit may nevertheless be claimed in the subsequent year for which the credit was granted and may be carried forward subject to certain restrictions.

If the credit exceeds a taxpayer’s state tax liability for the taxable year for which the credit is first claimed, the excess may be carried over to succeeding taxable years. The credit may be carried forward and applied to succeeding taxable years for 15 taxable years following the taxable year in which the taxpayer is first entitled to claim the credit.
A credit earned by a taxpayer in a particular taxable year shall be applied against the taxpayer’s tax liability for that taxable year before any historic rehabilitation tax credit carryover is applied against that liability.

A taxpayer is not entitled to any carryback or refund of any unused credit.

**Effective Date:** January 1, 2016 (RETROACTIVE)
**Code:** IC 6-3.1-16.1
**Enrolled Act:** SEA 408, Sec. 28

**Summary:** Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “state and local tax liability” against which the community revitalization enhancement district tax credit may be applied.

**Effective Date:** July 1, 2020
**Code:** IC 6-3.1-19-1
**Enrolled Act:** HEA 1065, Sec. 17

**Summary:** Provides that in the case of a married individual filing a separate return, for purposes of the income tax credit for property taxes paid on homesteads, the relevant income threshold amount for the calculation shall be 50% of the amount listed in IC 6-3.1-20-4(a).

**Effective Date:** January 1, 2021
**Code:** IC 6-3.1-20-4
**Enrolled Act:** SEA 408, Sec. 29

**Summary:** Provides that in the case of a married individual filing a separate return, for purposes of the income tax credit for property taxes paid on homesteads, the amount of the credit shall be 50% of the amount calculated in IC 6-3.1-20-5(b) and IC 6-3.1-20-5 (c).

**Effective Date:** January 1, 2021
**Code:** IC 6-3.1-20-5
**Enrolled Act:** SEA 408, Sec. 30

**Summary:** Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “state tax liability” against which the venture capital investment tax credit may be applied.

**Effective Date:** July 1, 2020
**Code:** IC 6-3.1-24-4
**Enrolled Act:** HEA 1065, Sec. 18

**Summary:** Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “state tax liability” against which the Hoosier business investment tax credit may be applied.

**Effective Date:** July 1, 2020
**Code:** IC 6-3.1-26-9
**Enrolled Act:** HEA 1065, Sec. 19

**Summary:** Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “state tax liability” against which the school scholarship tax credit may be applied.

**Effective Date:** July 1, 2020
**Code:** IC 6-3.1-30.5-5
**Enrolled Act:** HEA 1065, Sec. 20

**Summary:** Defines “mine reclamation site” for purposes of the redevelopment tax credit to mean: (1) land that has been mined using surface mining methods or underground mining methods, specifically and primarily for the removal of coal; and (2) land that is contiguous to land described in (1).

**Effective Date:** July 1, 2020
**Code:** IC 6-3.1-34-3.5
**Enrolled Act:** HEA 1065, Sec. 21
Summary: Adds “mine reclamation site” to the definition of “qualified redevelopment site” for purposes of the redevelopment tax credit.
   **Effective Date:** July 1, 2020
   **Code:** IC 6-3.1-34-6
   **Enrolled Act:** HEA 1065, Sec. 22

Summary: Adds nonprofit agricultural organization health coverage tax in IC 6-8-15 to the definition of “state tax liability” against which the redevelopment tax credit may be applied.
   **Effective Date:** July 1, 2020
   **Code:** IC 6-3.1-34-9
   **Enrolled Act:** HEA 1065, Sec. 23

Summary: Clarifies that an “assignee”—not just a “person”—that is assigned part or all of a credit under IC 6-3.1-34-14 is entitled to the redevelopment tax credit.
   **Effective Date:** July 1, 2020
   **Code:** IC 6-3.1-34-10
   **Enrolled Act:** HEA 1065, Sec. 24

Summary: Places nonprofit agricultural organization health coverage tax in IC 6-8-15 in the order in which a redevelopment tax credit is applied to tax liabilities. A credit to which a taxpayer is entitled under IC 6-3.1-11 shall be applied against taxes owed by the taxpayer in the following order:
   1. First, against the taxpayer’s adjusted gross income tax liability (IC 6-3-1 through IC 6-3-7) for the taxable year.
   2. Second, against the taxpayer’s insurance premiums tax liability (IC 27-1-18-2) or nonprofit agricultural organization health coverage tax liability (IC 6-8-15) for the taxable year.
   3. Third, against the taxpayer’s financial institutions tax liability (IC 6-5.5) for the taxable year.
   **Effective Date:** July 1, 2020
   **Code:** IC 6-3.1-34-12
   **Enrolled Act:** HEA 1065, Sec. 25

Local Income Taxes (IC 6-3.6)
Summary: Extends the authorization for the Pulaski County fiscal body to impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed 0.3% for calendar years beginning before January 1, 2036. Restricts, for calendar years beginning after December 31, 2020, revenue from a calendar year from being used for purposes other than paying the costs of renovating a courthouse or a justice center.
   **Effective Date:** July 1, 2020
   **Code:** IC 6-3.6-7-18
   **Enrolled Act:** HEA 1052, Sec. 1

Taxation of Financial Institutions (IC 6-5.5)
Summary: Defines “loans arising in factoring” to mean (1) a loan or extension of credit secured by one or more accounts receivable; or a sale of one or more accounts receivable in which the purchaser has recourse against the seller for an uncollected accounts receivable. The term does not refer to a sale of one or more accounts receivable without recourse or to an assignment of an account receivable.
   **Effective Date:** January 1, 2021
   **Code:** IC 6-5.5-1-21
   **Enrolled Act:** SEA 408, Sec. 31
Motor Fuel and Vehicle Excise Tax (IC 6-6)
Summary: Removes a provision requiring licensed transporters of gasoline to annually submit a list to the department describing all vehicles, including license numbers that they use on the highways of Indiana in transporting special fuel from points outside Indiana to points inside Indiana and from points inside Indiana to points outside Indiana.
   Effective Date: July 1, 2020
   Code: IC 6-6-1.1-606.5
   Enrolled Act: SEA 408, Sec. 32

Summary: Removes a provision requiring applicants for licenses issued under the special fuel tax chapter to submit fingerprints with their applications.
   Effective Date: July 1, 2020
   Code: IC 6-6-2.5-42
   Enrolled Act: SEA 408, Sec. 33

Summary: Repeals a provision requiring licensed transporters of special fuel to annually submit a list to the department describing all vehicles, including license numbers that they use on the highways of Indiana in transporting special fuel from points outside Indiana to points inside Indiana and from points inside Indiana to points outside Indiana.
   Effective Date: July 1, 2020
   Code: IC 6-6-2.5-43
   Enrolled Act: SEA 408, Sec. 34

Summary: Repeals a penalty provision pertaining to the failure by a carrier to file a quarterly return, which conflicted with a penalty provision in IC 6-6-4.1-23 that pertained to the same failure to file a quarterly return.
   Effective Date: July 1, 2020
   Code: IC 6-6-4.1-21
   Enrolled Act: SEA 408, Sec. 35

Tax Administration (IC 6-8.1)
Summary: Modifies the definition of “fiscal officer” for purposes of an agreement for the department to provide certain tax information to a local government to include a county treasurer. Also eliminates the requirement to provide a paper copy of the information to the fiscal officer.
   Effective Date: July 1, 2020
   Code: IC 6-8.1-3-7.1
   Enrolled Act: SEA 408, Sec. 36

Summary: Clarifies that, notwithstanding any other law, the department may require a power of attorney relating to a listed tax to be completed on a form prescribed by the department.

Provides that the department may accept a power of attorney that names an entity as a representative of a taxpayer, subject to rules adopted by the department under IC 4-22-2.

Notwithstanding other provisions in IC 6-8.1 or IC 30-5, the department may adopt rules under IC 4-22-2 allowing a change of individuals acting on behalf of the entity without requiring a new or amended power of attorney to be completed by the taxpayer.
   Effective Date: July 1, 2020
   Code: IC 6-8.1-3-8
   Enrolled Act: SEA 408, Sec. 37
Summary: Makes explicit the delegated authority the taxpayer advocate office has, to the extent granted the authority by the commissioner, to settle tax liability disputes.

Effective Date: July 1, 2020
Code: IC 6-8.1-3-17
Enrolled Act: SEA 408, Sec.38

Summary: Requires the appropriate county officer, as designated by the county executive, in each county shall, before September 1, 2021, and before September 1 of every year thereafter, to submit parcel-level data, in a standard developed by the state GIS officer pursuant to IC 4-23-7.3-14, to the state GIS officer. This data may be used by the department’s tax systems to identify each taxing unit within which each taxpayer’s residence is located.

Requires, beginning January 1, 2022, that the department shall integrate the geographic information system data developed and updated by the state GIS officer.

Requires, before July 1, 2022, and before every July 1 thereafter, that the department, consulting with the state GIS officer, shall submit a report to the general assembly in an electronic format under IC 5-14-6 concerning the implementation and use of geographic information systems.

Effective Date: July 1, 2020
Code: IC 6-8.1-3-27
Enrolled Act: SEA 408, Sec. 39

Summary: Clarifies that registration center services at the motor carrier services division are available to motor carriers or entities that otherwise own or operate commercial motor vehicles.

Effective Date: July 1, 2020
Code: IC 6-8.1-4-4
Enrolled Act: SEA 408, Sec. 40

Summary: Permits a taxpayer to request a secondary review of any adjustments that result in an adjustment to a net operating loss, capital loss, credit, or other tax attribute that does not result in an assessment or refund denial for any taxable year at the time of the adjustment. The taxpayer must request the secondary review within 60 days from the date of notice of the adjustments based on the department’s audit, investigation, or review; or the amended return filed by the taxpayer; whichever is applicable.

Requires that the department shall review the taxpayer’s request and may, upon the request of the taxpayer, conduct a conference regarding the adjustment. Upon completion of the department’s secondary review, the department shall either determine that the previous adjustments were correct or issue revised adjustments of relevant tax attributes.

Provides that a taxpayer and the department may enter into a binding agreement to resolve, in whole or in part, any issues relating to one or more adjustments.

Provides that for purposes of IC 6-8.1-5-1, IC 6-8.1-9-1, or an appeal related to these sections, an adjustment that does not result in an assessment or refund denial for any taxable year at the time of the adjustment or the result of the department’s secondary review does not constitute a final determination and may not be construed to treat any adjustment as finally determined.

Effective Date: July 1, 2020
Code: IC 6-8.1-5-1.5
Enrolled Act: SEA 408, Sec. 41

Summary: Clarifies that for gasoline use tax, fuel inventory taxes, cigarette tax, tobacco products tax, food and beverage taxes, and county innkeeper’s taxes, the due date of the return is considered to be December 31 of the year for which the return is filed for purposes of the three-year statute of limitations on assessments.
Clarifies that, for use tax, the due date of the return for purposes of the three-year statute of limitations for assessments is three years from the first taxable year in which a taxable use occurs (other than a minimal taxable use).

Clarifies that, for purposes of the erroneous refund recovery statute of limitations, the period is the longer of the regular statute of limitations or the periods specified in subsection (g) for erroneous refunds.

Provides that the statute of limitations for assessments based on federal partnership-level assessments is extended to the later of the otherwise-applicable statute of limitations or December 31, 2021.

**Effective Date:** July 1, 2020  
**Code:** IC 6-8.1-5-2  
**Enrolled Act:** SEA 408, Sec. 42

**Summary:** Authorizes the department to disclose information related to a listed tax regarding a taxpayer to an individual without a power of attorney under IC 6-8.1-3-8(a)(2) if five conditions are met: (1) the individual is authorized to file returns and remit payments for one or more listed taxes on behalf of the taxpayer through the department’s online tax system before September 8, 2020; (2) the information relates to a listed tax for which the individual is authorized to file returns and remit payments; (3) the taxpayer has been notified by the department of the individual’s ability to access the taxpayer’s information for the listed taxes and the taxpayer has not objected to the individual’s access; (4) the individual’s authorization or right to access the taxpayer’s information for the listed tax has not been withdrawn by the taxpayer; and (5) disclosure of the information to the individual is not prohibited by federal law.

Prohibits, except as otherwise provided by IC 6-8.1, the disclosure of any correspondence from the department that is mailed or otherwise delivered to the taxpayer relating to the specified listed taxes for which the individual was given authorization by the taxpayer.

Directs that the department shall establish a date, which may be earlier but not later than September 1, 2023, after which a taxpayer’s information concerning returns and remittances for a listed tax may not be disclosed to an individual without a power of attorney under IC 6-8.1-3-8(a)(2) by providing notice to the affected taxpayers and previously authorized individuals, including notification published on the department’s website. After the earlier of the date established by the department or September 1, 2023, the department may not disclose a taxpayer’s information concerning returns and remittances for a listed tax to an individual unless the individual has a power of attorney under IC 6-8.1-3-8(a)(2) or the disclosure is otherwise allowed under IC 6-8.1.

**Effective Date:** July 1, 2020  
**Code:** IC 6-8.1-7-1  
**Enrolled Act:** SEA 408, Sec. 43

**Summary:** Clarifies that for gasoline use tax, fuel inventory taxes, cigarette tax, tobacco products tax, food and beverage taxes, and county innkeeper’s taxes, the due date of the return is considered to be December 31 of the year for which the return is filed for purposes of the three-year statute of limitations on refund claims.

Clarifies language regarding legal determinations of refund denials and supplemental memoranda of decisions.

Provides that, in the case of federal partnership-level determinations that result in refunds, the statute of limitations is extended to December 31, 2021.

Provides a special statute of limitations for income tax for individuals who had tax withheld on certain federal combat injury pay and who were permitted a federal income tax refund pursuant to the Combat-Injured Veterans Tax Fairness Act of 2016.

**Effective Date:** April 1, 2020  
**Code:** IC 6-8.1-9-1  
**Enrolled Act:** SEA 408, Sec. 44
Summary: Provides that an excess tax payment under IC 6-8.1-9-1(k) (relating to refunds on certain combat injury pay) that is not refunded or credited against a current or future tax liability within 90 days after the date the refund claim is filed, the date the tax payment was due, or the date the tax was paid, whichever is latest, accrues interest from April 1, 2020. For purposes of IC 6-8.1-9-2(h), a refund claim filed prior to April 1, 2020, shall be treated as filed on April 1, 2020.

Effective Date: July 1, 2020
Code: IC 6-8.1-9-2
Enrolled Act: SEA 408, Sec. 45

Summary: Provides that taxpayers who submit a payment that is dishonored are generally subject to a $35 penalty (current law provides 10% of the dishonored payment increasing to 30% if the dishonored payment is not remitted with 10 days of notice of dishonor).

Provides that the $35 penalty must be assessed within 30 days of the department not being able to obtain payment.

Provides that the $35 penalty must be paid within 20 days of notice and can be added to a pre-existing tax warrant if the penalty relates to the liability under the warrant.

Provides that the $35 penalty is not subject to administrative or judicial review except in circumstances where the payment was not actually dishonored.

Increases the penalty to 100% of the dishonored payment if dishonor was fraudulent or with knowledge that the payment would be dishonored.

Provides that the 100% must be assessed within three years of the dishonored payment.

Provides that the 100% penalty is subject to regular administrative and judicial review.

However, if the penalty is reduced to $35, the penalty is not subject to further review except as otherwise provided for other $35 penalties.

Effective Date: January 1, 2021
Code: IC 6-8.1-10-5
Enrolled Act: SEA 408, Sec. 46

Summary: Clarifies that the taxpayer advocate’s office shall act as an intermediary between taxpayers and the department to facilitate the resolution of taxpayer complaints and problems not resolved through the normal administrative channels or operational procedures within the department.

Directs that the taxpayer advocate office shall perform the following duties:
1. Receive and evaluate complaints and make appropriate recommendations to the commissioner.
2. Identify statutes and regulations as well as policies and practices of the department that might inhibit the equitable treatment of taxpayers and recommend alternatives to the commissioner.
3. Provide expeditious service to taxpayers whose problems are not resolved through normal channels, including but not limited to: assisting taxpayers with matters that have been pending for an unreasonable length of time, assisting with matters where the taxpayer has been unable to communicate with the department, and working with department personnel to resolve the most complex and sensitive taxpayer problems.

Effective Date: July 1, 2020
Code: IC 6-8.1-11-3
Enrolled Act: SEA 408, Sec. 47

Summary: Repeals the department’s pilot program fund.

Effective Date: July 1, 2020
Code: IC 6-8.1-16.3-5
Enrolled Act: SEA 408, Sec. 48
Summary: Transfers any balance remaining on June 30, 2020, in the state revenue pilot program fund to the motor carrier regulation fund established by IC 8-2.1-23-1. Provides that notwithstanding any other law, any proceeds derived from agreements or a contract made with third parties under IC 6-8.1-16.3, and any other revenue received under IC 6-8.1-16.3, that would have been deposited in the state revenue pilot program fund (before its repeal) shall be deposited in the motor carrier regulation fund established by IC 8-2.1-23-1.

Effective Date: June 30, 2020
Code: IC 6-8.1-16.3-5.5
Enrolled Act: SEA 408, Sec. 49

Motor Carrier Regulation Fund (IC 8-2.1)
Summary: Eliminates the previous provision that required the treasurer of state to transfer any amount of money in the motor carrier regulation fund at the end of a fiscal year in excess of $500,000 to the motor vehicle highway account established in IC 8-14-1.

Effective Date: July 1, 2020
Code: IC 8-2.1-23-4
Enrolled Act: SEA 408, Sec. 50

Certificates of Title (IC 9-17)
Summary: Provides that an application for a certificate of title submitted only to remove a satisfied lien is not required to be accompanied by the previously issued certificate of title if the application is accompanied by a written instrument on the lienholder’s letterhead, and which identifies the vehicle identification number and states that the lien has been satisfied.

Effective Date: January 1, 2021
Code: IC 9-17-2-4
Enrolled Act: HEA 1246, SEC. 17

Summary: Alters the requirement that a security agreement covering a security interest in a vehicle that is not inventory held for sale can be perfected only if the bureau indicates the security interest on the certificate of title or duplicate. Instead of that process, it is only perfected when the record of the lien is electronically received by the bureau, if the application for certificate of title is received electronically, or the application for certificate of title is submitted to the bureau if the application for certificate of title is submitted in physical form.

Effective Date: January 1, 2021
Code: IC 9-17-5-5
Enrolled Act: HEA 1246, SEC. 19

Enhanced Prepaid Wireless Telecommunications Service Charge (IC 36-8-16.6)
Summary: Extends through June 30, 2023, the period during which the statewide 911 board may increase the enhanced prepaid wireless charge. Absent this legislative provision, the authority was to expire July 1, 2020. Provides that the increase in the charge may not exceed 10 cents. Previously, the amount of the increase had to be 10 cents.

Directs that if the statewide 911 board increases the enhanced prepaid wireless charge, the board must provide written notice to the department no later than 60 days before the date the increase takes effect. The written notice must include the effective date for the increase and the amount of the charge as increased by the board.

Effective Date: Upon passage
Code: IC 36-8-16.6-11
Enrolled Act: HEA 1235, Sec. 2
Miscellaneous and Non-Code Provisions

Summary: Provides that the payment rules under IC 6-8.1-10-5, as amended by SEA 408, shall be effective for attempted payments made after December 31, 2020.

   **Effective Date:** January 1, 2021  
   **Code:** Non-code  
   **Enrolled Act:** SEA 408, Sec. 51

Summary: As added by SEA 408, extends the statute of limitations for refund claims described under IC 6-8.1-9-1(k) that have expired before April 1, 2020 under IC 6-8.1-9-1(a) or otherwise expire after March 31, 2020 under IC 6-8.1-9-1(a). They are extended to December 31, 2020.

   **Effective Date:** April 1, 2020  
   **Code:** Non-code  
   **Enrolled Act:** SEA 408, Sec. 52

Summary: Declares that IC 6-8.1-5-2(g), as amended by SEA 408, is intended to be a clarification of the law and not a substantive change in the law and as such shall be applied for purposes of erroneous refunds issued after June 30, 2009.

   **Effective Date:** July 1, 2009 (RETROACTIVE)  
   **Code:** Non-code  
   **Enrolled Act:** SEA 408, Sec. 53

Summary: Urges the legislative council to assign to the interim study committee on fiscal policy during the 2020 legislative interim the task of studying tax credits and other fiscal incentives for a film and media production program.

Directs that if the legislative council assigns the task to the interim study committee on fiscal policy during the 2020 legislative interim, the legislative services agency shall prepare a study of film and media production tax incentives in other states and submit the study to the interim study committee on fiscal policy before October 1, 2020. The study must include at least the following:

1. Information concerning film and media production incentives offered in all other states.  
2. Information concerning the effectiveness of film and media production incentives offered in all other states.  

   **Effective Date:** Upon passage  
   **Code:** Non-code  
   **Enrolled Act:** HEA 1065, Sec. 51
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 many special services to support your needs, including:

- **DOR Tax Practitioner Hotline:** (317) 232-2240, option 2 or (800) 462-6320*
  - This line is staffed with DOR’s most senior customer service representatives, team leads and tax analysts. DOR’s service level goal for these lines is to answer 90% of all calls within five minutes. By state law, DOR requires POA, ePOA or checkbox authorization on a specific return 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.

- **UCB Tax Practitioner Hotline:** (866) 416-4854*

- **Dedicated Tax Professional Webpage:** dor.in.gov/tax-professionals
- **Online Inquiry Center:** dor.in.gov/tax-professionals/tax-professionals-inquiry
- **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/contact-us/district-office-contact-info

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

**Tax Bulletin**

Tax Bulletin is a monthly e-newsletter for tax practitioners. When you subscribe to Tax Bulletin, you will also receive regular updates that include agency announcements and blogs to ensure you are up to speed on DOR announcements and events. Subscribe at dor.in.gov/news-media-and-publications/indiana-tax-bulletin-e-newsletter.

**Tax Library**

Access Information Bulletins relating to income and sales tax, Departmental Notices and more by visiting DOR’s Tax Library page at dor.in.gov/legal-resources/tax-library.
Legal FinDOR
Legal FinDOR, located at dor.in.gov/legal-resources/tax-library/legal-findor, 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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DOR offers email subscriptions for Tax Bulletin, website updates, e-newsletters, most of DOR’s Tax Library sections and the Tax Talk blog. To receive these updates visit public.govdelivery.com/accounts/INDOR/subscribers/new and follow the registration steps.
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/contact-us/taxpayer-advocate-office.

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/contact-us/taxpayer-advocate-office/tax-warrant-expungement.
**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, your client must provide DOR with documentation showing that they are or 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. 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 (information & forms): dor.in.gov/contact-us/taxpayer-advocate-office
Warrant Expungement Request (information & form): dor.in.gov/contact-us/taxpayer-advocate-office/tax-warrant-expungement
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
Taxpayer Assistance: (800) 732-8866
Forms Order Line (24 hours): (800) 356-6302

Additional Contact Information: www2.illinois.gov/rev/Pages/Taxpayer-Phone-System-Information.aspx

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
Taxpayer Assistance: (502) 564-4581
Forms Order Line: (502) 564-3658

Additional Contact Information: revenue.ky.gov/Get-Help/Pages/Tax-Area-Contact-Information.aspx

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
Lansing, MI 48922
Website: michigan.gov/treasury
Taxpayer Assistance: (517) 636-4486
Forms Order Line: (517) 636-4486

Additional Contact Information: michigan.gov/treasury/0,4679,7-121--8483--,00.html

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
## Directory

Contact information is subject to change. Check dor.in.gov/contact-us/contact-us-by-phone-email-or-mail for the most up-to-date listings.

### Frequently Called Numbers (Public)

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<td>(317) 232-2240</td>
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<tr>
<td>Corporate Tax</td>
<td>(317) 232-0129</td>
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<tr>
<td>Payment Services</td>
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<tr>
<td>Refund or Collection/Liability Status (Automated)</td>
<td>(317) 232-2240</td>
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<tr>
<td>Taxpayer Advocate Office</td>
<td>(317) 232-4692</td>
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### Questions about Proposed Assessment (AR-80)

Indiana Department of Revenue
Customer Service
P.O. Box 1028
Indianapolis, IN 46206
(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) 232-2240

### To protest a bill or denial of a request for refund

Indiana Department of Revenue
Legal Division, MS 102
100 N. Senate Ave. Room N248
Indianapolis, IN 46204

### Other Areas Administered by DOR

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<td>Alcoholic Beverage Commission</td>
<td>(317) 232-2430</td>
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<td>County Motor Vehicle Excise Surtax</td>
<td>Bureau of Motor Vehicles</td>
<td>(317) 233-6000</td>
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<td>Indiana Game Card Manufacturer License Fee</td>
<td>Indiana Gaming Commission</td>
<td>(317) 232-4646</td>
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<td>Insurance Tax (Premium &amp; Fire)</td>
<td>Department of Insurance</td>
<td>(317) 232-2385</td>
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<tr>
<td>Pari-mutuel Satellite Facility</td>
<td>Auditor of State</td>
<td>(317) 232-3300</td>
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<td>Property Tax</td>
<td>Department of Local Government Finance</td>
<td>(317) 232-3777</td>
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<tr>
<td>Unemployment Tax</td>
<td>Department of Workforce Development</td>
<td>(800) 437-9136</td>
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<td>Railroad Car Property Tax</td>
<td>Department of Local Government Finance</td>
<td>(317) 232-3777</td>
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<td>Vessel Tonnage Tax</td>
<td>Auditor of State</td>
<td>(317) 232-3300</td>
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<td>Watercraft Excise Tax</td>
<td>Bureau of Motor Vehicles</td>
<td>(317) 233-6000</td>
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<tr>
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<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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<td>(800) 829-1040</td>
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</table>
District Offices

DOR’s District Offices are open from 8 a.m. to 4:30 p.m. Monday through Friday. This information is subject to change. Check dor.in.gov/contact-us/district-office-contact-info for the most up-to-date listings.

DOR encourages you to schedule an appointment when visiting one the 12 district offices. You may find more information about in-person visit procedures and schedule an appointment online at dor.in.gov/contact-us/dor-in-person-appointments.

District Office Locations

1. Bloomington
2. Clarksville
3. Columbus
4. Evansville
5. Fort Wayne
6. Indianapolis
7. Kokomo
8. Lafayette
9. Merrillville
10. Muncie
11. South Bend
12. Terre Haute

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 47129
(812) 282-7729
(812) 282-0574 (fax)

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

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

Fort Wayne
7230 Engle Rd., Suite 314
Fort Wayne, IN 46804
(260) 436-5663
(260) 434-1380 (fax)
Services provided by DOR’s district offices include:

• Answer individual and/or business tax questions
• Submit completed state tax return(s) (paper filing only)
• Help correct or adjust processed tax return
• Review and explain tax billing(s)
• Remit payments (including cash*, checks, money orders and cashier’s checks)
• Assist in setting up payment arrangements
• Provide state tax forms (based on availability)
• Answer questions about DOR’s collection process (tax warrants with the sheriff and/or collection agency, bank levies, liens on credit reports, etc.)
• Assist with resolving license protests

*District offices only accept cash payments in the exact amount. Change cannot be provided.
Notes
Department of Revenue Pyramid of Excellence

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 the 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

TOP WORK PLACES 2019

INDYSTAR
PART OF THE USA TODAY NETWORK

TOP WORK PLACES 2020

INDYSTAR
PART OF THE USA TODAY NETWORK