

Form IT-20NP

State Form 148

(R11 / 8-12)

Indiana Department of Revenue
Indiana Nonprofit Organization Unrelated Business Income Tax Return
Calendar Year Ending December 31, 2012 or

2012

Fiscal Year Beginning

2012

and Ending

Check box if amended. ☐Check box if name changed. ☐

Name of Organization		Federal Identification Number (FID)
Number and Street	Indiana County or O.O.S.	Principal Business Activity Code
City	State	ZIP Code
Telephone Number		()
K Check all boxes that apply: ☐ Initial Return ☐ Final Return ☐ In Bankruptcy ☐ Schedule M		
L Do you have on file a valid extension of time to file your return (federal Form 7004 or an electronic extension of time)? ☐ Yes ☐ No		
Due Date: 15th day of the fifth month following close of the tax year.		

Adjusted Gross Income Tax Calculation on Unrelated Business Income

Round all entries

1. Unrelated business taxable income (before NOL) deduction and specific deduction from federal return Form 990T (attach Form 990T); use minus sign for negative amounts.....	1	00
2. Specific deduction (generally \$1,000; see instructions)	2	00
3. Interest on U.S. government obligations on the federal return less related expenses	3	00
4. Deduction for qualified patents income	4	00
5. Enter total from lines 2 through 4	5	00
6. Subtotal for unrelated business income (subtract line 5 from line 1).....	6	00
7. Indiana modifications. See instructions. (Use a minus sign to denote negative amounts.)	7	00
8. Unrelated business income, as adjusted (add lines 6 and 7). (If not apportioning, enter same amount on line 10.).....	8	00
9. Enter Indiana apportionment percentage, if applicable, from line 9 of IT-20 Schedule E apportionment (attach schedule).....	9	00
10. Unrelated business apportioned to Indiana (multiply line 8 by line 9; otherwise, enter line 8 amount).....	10	00
11. Enter Indiana NOL deduction without specific deduction (attach Schedule IT-20NOL; see instructions)	11	00
12. Taxable Indiana unrelated business income (subtract line 11 from line 10)	12	00
13. Taxable income from other forms (Form 1120-POL).....	13	00
14. Subtotal (add lines 12 and 13)	14	00
15. Indiana tax on unrelated business income (multiply line 14 by tax rate). See instructions for line 15.	15	00
16. Sales/use tax on purchases subject to use tax from Sales/Use Tax Worksheet	16	00
17. Total tax due (add lines 15 and 16)..... Total Tax	17	00
Credit for Estimated Tax and Other Payments		
18. Quarterly estimated tax paid: Qtr. 1 _____ Qtr. 2 _____ Qtr. 3 _____ Qtr. 4 _____ Enter total	18	00
19. Amount paid with extension	19	00
20. Amount of overpayment credit (from tax year ending _____).....	20	00
21. Enter name of other credit _____ Code No. 21a _____	21b	00
22. Total credits (add lines 18, 19, 20, and 21)	22	00
23. Balance of tax due (line 17 minus 22; if line 22 is greater than line 17, proceed to lines 24, 25, and 28)	23	00
24. Penalty for the underpayment of income tax. Attach Schedule IT-2220	24	00
☐ Check box if using annualization method		
25. Interest: If payment is made after the original due date, compute interest.....	25	00
26. Penalty: If paid late, enter 10% of line 23; see instructions. If line 17 is zero, enter \$10 per day filed past due date.....	26	00
27. Total payment due (add lines 23 through 26). (Payment must be made in U.S. funds) PAY THIS AMOUNT	27	00
28. Total overpayment (line 22 minus lines 17, 24-26).....	28	00
29. Amount of line 28 to be refunded	29	00
30. Amount of line 28 to be applied to the following year's estimated tax account.....	30	00

You must go to the certification and authorization section on page 2 to complete this return.



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Indiana Department of Revenue
Indiana Nonprofit Organization Unrelated Business Income

Additional Explanation or Adjustment

State Form 49189
(R11 / 8-12)

Line (a)	Explanation (b)	Amount (c)	

Certification of Signatures and Authorization Section

Under penalties of perjury, I declare I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

I authorize the Department to discuss my return with my personal representative (see page 11) ☐ Yes ☐ No

Organization's E-mail address EE

►
 Signature of Officer _____ Date _____

Print or Type Name of Officer _____ Title _____

Personal Representative's Name (Print or Type)

Telephone Number _____

Address _____

City _____

State _____ ZIP Code + 4 _____

►
Paid Preparer: Firm's Name (or yours if self-employed) _____

PTIN

--	--	--	--	--	--	--	--	--	--

Telephone Number _____

Address _____

City _____

State _____ ZIP Code + 4 _____

►
 Paid Preparer's Signature _____

Date _____

Sales/Use Tax Worksheet

List all purchases made during 2012 from out-of-state companies.

Column A Description of personal property purchased from out-of-state retailer	Column B Date of Purchase(s)	Column C Purchase Price
Magazine subscriptions:		
Mail order purchases:		
Internet purchases:		
Other purchases:		
1. Total purchase price of property subject to the sales/use tax	1C	
2. Sales/use tax: Multiply line 1 by .07 (7%)	2C	
3. Sales tax previously paid on the above items (up to 7% per item)	3C	
4. Total amount due: Subtract line 3 from line 2. Carry to Form IT-20NP, line 16. If the amount is negative, enter zero and put no entry on line 16 of the IT-20NP.....	4C	

Please mail your forms to:
 Indiana Department of Revenue
 PO Box 7228
 Indianapolis, IN 46207-7228



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Schedule E

Form IT-20/20S/20NP/IT-65

State Form 49105

(R11 / 8-12)

For Tax Year Beginning

Name as shown on return

**Indiana Department of Revenue
Apportionment of Income for Indiana**

2012 and Ending

Federal Identification Number

Each filing entity having income from sources both within and outside Indiana must complete an apportionment schedule except financial institutions and certain insurance companies that use a single receipts factor. Interstate transportation entities must use Schedule E-7. Combined unitary filers must use the apportioning method (relative formula percentage) as outlined in Information Bulletin #12 and Tax Policy Directive #6. Omit cents; percents should be rounded two decimal places; read apportionment instructions.

Part I - Indiana Apportionment of Adjusted Gross Income**Sales/Receipts (less returns and allowances)**

Include all non-exempt apportioned gross business income. Do not use non-unitary partnership income of previously apportioned income that must be separately reported as allocated income.

Sales delivered or shipped to Indiana:

1. Shipped from within Indiana.....

2. Shipped from outside Indiana

Sales shipped from Indiana to:

3. The United States government

4. Purchasers in a state where the taxpayer is not subject to income tax (under P.L. 86-272).....

Other:

5. Interest & other receipts from extending credit attributed to Indiana

6. Other gross business receipts not previously apportioned

7. Direct premiums and annuities received for insurance upon property or risks in Indiana.....

8. **Total Receipts:** Add column A receipts lines on 1A through 7A and enter in line 8A. Enter all receipts on line 8B.....

Column A Total Within Indiana		Column B Total Within and Outside Indiana		Column C Indiana Percentage
	00			
	00			
	00			
	00			
	00			
	00			
8A	00	8B	00	

Apportionment of income for Indiana:9. **Apportionment Percentage:** Divide line 8A by line 8B (insert as percent, not decimal)..... 9 . %**Part II - Business/Other Income Questionnaire**

1. List all business locations where the taxpayer has operations or partnership interests and indicate type of activities. This section must be completed - attach additional sheets if necessary.

(a) Location City and State	(b) Nature of Business Activity at Location	(c) Accepts Orders?		(d) Registered to Do Business?		(e) Files Returns in State?		Property in State			
		Yes	No	Yes	No	Yes	No	(f) Leased?		(g) Owned?	
								Yes	No	Yes	No

2. Briefly describe the nature of Indiana business activities, including the exact title and principal business activity of any partnership in which the taxpayer has an interest:

3. Indicate any partnership in which you have a unitary or general partnership relationship:

4. Briefly describe the nature of activities of sales personnel operating and soliciting business in Indiana:

5. Do Indiana receipts for line 3A include all sales shipped from Indiana to (1) the U.S. government; or (2) locations where this taxpayer's only activity in the state of the purchaser consists of the mere solicitation of orders? ☐ Y ☐ N If no, please explain:

6. List the source of any directly allocated income from partnerships, estates, and trusts not in the taxpayer's apportioned tax base:



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