

Form URT-1

State Form 51102
(R8 / 8-12)Indiana Department of Revenue
2012 Indiana Utility Receipts Tax Return
Calendar Year Ending December 31, 2012 or Other Tax Year

Beginning

2012 and Ending

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

Name		Federal Identification Number
Street Address	County	Principal Business Activity Code
City	State	ZIP Code
		Telephone Number ()

K Check accounting method used: ☐ Cash ☐ Accrual**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**M** Check all boxes that apply to entity: ☐ Initial Return ☐ Final Return ☐ Consolidated Return ☐ In Bankruptcy**Taxable Receipts for Indiana** (list utility receipts received during your taxable year)**Round all entries**

1. Retail sale of utility services	1.	00
2. Judgments or settlements as compensation for lost retail sales	2.	00
3. Sales to a reseller if utility is used in hotels, mobile home parks, or marinas	3.	00
4. Sales of water or gas to another for rebottling	4.	00
5. Installation, maintenance, repair, equipment, or leasing services provided and charges for removal	5.	00
6. All other receipts not segregated between retail and nonretail transactions	6.	00
7. Total Taxable Receipts (add lines 1 through 6)	7.	00
Deductions		
8. Annual taxpayer deduction (\$83.33 per month, not to exceed \$1,000 in a taxable year)	8.	00
9. Bad debts on utility receipts of an accrual basis taxpayer	9.	00
10. Depreciation on resource recovery systems prorated for amount attributed to taxable year	10.	00
11. Receipts exempt from taxation if included in taxable receipts for the Mobile Telecommunications Sourcing Act or IC 6-8.1-15	11.	00
12. Amount paid on customarily returned empty reusable containers	12.	00
13. Receipts from sale of bottled water or gas that was previously taxed	13.	00
14. Total Deductions (add lines 8 through 13)	14.	00
15. Indiana Taxable Utility Receipts (subtract line 14 from line 7)	15.	00
Tax and Credits		
16. Utility Receipts Tax Due for the Taxable Year: Multiply the amount on line 15 by 1.4% (.014)	16.	00
17. Sales/Use Tax Due on purchases subject to use tax (from worksheet)	17.	00
18. Estimated payments made for utility receipts tax (list quarterly URT-Q payments below) Qtr. 1 _____ Qtr. 2 _____ Qtr. 3 _____ Qtr. 4 _____ Enter Total	18.	00
19. Prior year overpayment credit _____ and this year's extension payment _____ Enter Total	19c.	00
20. Enter name of other tax credit _____ Code No. a _____	20b.	00
21. Total Payments and Credits (add lines 18 through 20b)	21.	00
22. Net Tax Due (subtract line 21 from the sum of lines 16 and 17 if line 21 is greater, proceed to lines 23 and 27)	22.	00
23. Penalty for underpayment of estimated tax (from completed Schedule URT-2220)	23.	00
24. Interest: If payment is made after the original due date, add interest (for rates, refer to Department Notice #3)	24.	00
25. Penalty for late payment: See instructions	25.	00
26. Total Amount Owed (add lines 22 through 25)	26.	00
27. Overpayment (line 21 minus lines 16, 17, and 23-25)	27.	00
28. Refund (portion of amount on line 27 to be refunded)	28.	00
29. Overpayment Credit (carry over to the following year's estimated URT account, line 27 minus line 28)	29.	00

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 7)☐ Yes ☐ No

E-mail Address

EE

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

PTIN

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Telephone Number

Address

City

State

ZIP Code + 4

Paid Preparer's Signature

Date

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

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



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Indiana Department of Revenue
**Underpayment of
Estimated Utility Receipts Tax**

Beginning

2012 and Ending

The purpose of this schedule is to calculate the penalty for underpayment of utility receipts tax on a quarterly basis. The penalty is 10 percent of the total quarterly underpayments unless an exception to the penalty is met for a quarter in Part II.

Name of Corporation or Organization	Federal Identification Number
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Part I - Calculation of Minimum Quarterly Payment (use a minus sign to denote a negative amount)

1. Enter utility receipts tax due (line 16 of Form URT-1); if less than \$2,500, enter -0-	1		00
2. Multiply line 1 by 80% and enter result on line 3	2	X .80	
3. Minimum required payment of utility receipts tax liability for the taxable year	3		00
4. Enter prior year's utility receipts tax liability (do not reduce by estimated taxes paid) that is relative to the number of months in the current taxable year	4		00

Part II - Calculation of Quarterly Underpayment or Exception to the Penalty

5. Enter line 3 or line 4, whichever amount is less	5				00
	(a)	(b)	(c)	(d)	
	1st quarter	2nd quarter	3rd quarter	4th quarter	
6. Enter in columns (a) through (d) the quarterly installment due dates corresponding to the 20th day of the 4th, 6th, 9th, and 12th months of the tax year	6	/ /	/ /	/ /	/ /
7. Enter the amount of utility receipts tax paid or credited on or before the due date of the quarterly installment	7				
8. Enter the overpayment, if any, from the preceding column in excess of any prior underpayments shown on line 11	8				
9. Add lines 7 and 8 for each column	9				
10. Divide line 5 by 4 or by the number of quarters in the taxable year; enter result in columns (a) through (d)	10				
11. Subtract line 10 from line 9 for each quarter	11				
(If the result is a negative figure, you have not met an exception to the penalty for the quarter.)					

Part III - Calculation of Quarterly Underpayment Penalty

12. Enter the overpayment, if any, from the preceding column in excess of any prior underpayments shown on line 15.	12				
13. Add line 7 and line 12 for each column	13				
14. Divide line 1 by 4 or by the number of quarters in the taxable year, but the divisor cannot be less than 1. Enter the result in each applicable column	14				
15. Subtract line 14 from line 13 for each column. If result is a negative figure, that is the underpayment for this quarter.	15				
16. If line 11 shows zero or more for a quarter, the overpayment exception is met. Enter zero on line 16. Otherwise, compute 10% penalty on the underpayment shown on line 15 for each column. Enter the penalty, if any, for the quarter as a positive figure	16				
17. Add line 16, columns (a) through (d). This is the total underpayment penalty . Enter it here and carry the amount to Form URT-1, line 23	17				00



Instructions for Indiana Utility Receipts Tax Form URT-1 (8-12)

General Statement

The tax is imposed on the taxable gross receipts of an entity providing the retail sale of utility services for the taxable year.

The tax is an income tax imposed at a rate of 1.4 percent on the taxable gross receipts described below. All entities are subject to the tax if their taxable gross receipts exceed \$1,000. Utility services are defined as providing:

- Electrical energy;
- Natural gas (other than propane or liquefied petroleum gas) used for heat, light, cooling, or power;
- Water;
- Steam;
- Sewage; or telecommunications.

All entities are subject to the tax if they exceed the \$1,000 limitation mentioned previously. This includes S corporations, partnerships, limited liability companies, and limited liability partnerships.

Taxable Receipts

Taxable receipts include the following:

- Retail sale of utility services;
- Judgments or settlements as compensation for lost retail sales;
- Sales to a reseller if the utility is used in hotels, mobile home parks, or marinas;
- Sales of water or gas to another for rebottling;
- Installation, maintenance, repair, equipment, or leasing services provided and charges for the removal of the equipment; and
- All other receipts not segregated between retail and nonretail transactions.

Nontaxable Receipts

The following receipts are excluded from the computation of the utility receipts tax:

- Sales to the U.S. government;
- Interstate sales to the extent the state is prohibited from taxing the gross receipts by the Constitution of the United States;
- Collections by a taxpayer of a tax, fee, or surcharge imposed by a governmental unit if the tax is imposed solely on the sales at retail of

utility services and if the taxpayer collects the tax separately;

- Wholesale sales to another generator or reseller of utilities;
- Holding company receipts from electric member cooperatives;
- Joint agency receipts from member municipal electric utilities;
- Refundable deposits paid by a customer to the taxpayer; or
- An occasional sale of utility services by a taxpayer that is not regularly engaged in the trade or business of selling utility services.

Gross receipts from the sale of utility services between members of a controlled group of corporations or an affiliated group are exempt if the seller is the producer of the utility service and the purchaser is the end user, and the seller and purchaser exist at the same location or adjacent locations. **Note:** Effective Jan. 1, 2013, gross receipts received by a taxpayer from an electricity supplier as payment of severance damages or other compensation resulting from a change in assigned service area boundaries are also exempt.

Exempt Entities

Gross receipts received by the following entities are exempt from the utility receipt tax:

- Conservancy districts;
- Regional water, sewage, or solid waste districts;
- Nonprofit corporations formed solely for the purpose of supplying water to the public;
- Corporations formed for the purpose of providing a combination of water and sewer to the public;
- County solid waste management districts;
- Joint solid waste management districts;
- County onsite waste management districts; and
- Political subdivisions for sewer and sewer service.

Taxable Year

Estimated Payments

If a taxpayer's annual tax liability exceeds \$2,500, the taxpayer is required to file quarterly estimated payments and remit 25 percent of the estimated annual tax due on each quarterly return.

If the taxpayer's annual liability exceeds \$40,000, the taxpayer is required to pay the quarterly estimated tax

liability by electronic funds transfer (EFT). If the payment is made by EFT, the taxpayer is not required to file an estimated return. Estimated payments are due on the 20th day of the fourth, sixth, ninth, and twelfth months of the taxpayer's taxable year. If you have questions about the EFT registration process, you can call (317) 232-5500. You can get the EFT registration form (EFT-1) on the Department's website at www.in.gov/dor/3613.htm.

Annual Returns

Form URT-1 should be filed annually if you are subject to the utility receipts tax. The return is due on the 15th day of the fourth month following the close of the taxpayer's taxable year. Check box A1 at the top of the form if you are filing an amended return.

Extension of Time to File Payment

The extension payment form URT-Q is used to make a payment when additional time is necessary for filing the annual utility receipts tax return. A penalty for late payment will not be imposed if at least 90 percent of the tax due is paid by the original due date and the remaining balance, plus interest, is paid in full by the extended due date. You must enclose a copy of the federal extension of time to file the annual income tax form with your URT-1 return.

The Department recognizes the IRS's application for automatic extension of time to file (Form 7004) or an electronic extension of time for filing the annual federal income tax return. If an extension applies, you must check box L on the front of the return. You do not need to file a separate copy of Form 7004 with the Department to request an Indiana extension. If an extension payment for Indiana is not due, you do not need to submit a copy of the federal extension separately, but you should enclose it with your annual utility receipts tax return when filing.

Returns received within 30 days after the last date indicated on an enclosed federal extension will be considered timely filed. If you do not need a federal extension, you can request an Indiana extension of time to file by writing to the Indiana Department of Revenue, Returns Processing Center, Tax Administration, 100 N. Senate Ave., Indianapolis, IN 46204-2253.

Consolidated Return of an Affiliated Group

Corporations are considered to be affiliated if at least 80 percent of the voting stock of one corporation is owned by another corporation. Corporate members of an affiliated group that are incorporated in Indiana or authorized to do business in Indiana can file a consolidated utility receipts tax return. An election to file a consolidated return must be made at the time that the group files its first return. If an election is made, the taxpayer must continue to file consolidated until the Department allows the taxpayer to change the manner in which it files its utility receipts tax return. All affiliated groups filing consolidated income tax returns with the Department must enclose Schedule 8-D, Schedule of Indiana Affiliated Group Members, which is available from the Department at www.in.gov/dor/3517.htm.

Select checkbox #3 in question M, below the address section, to indicate whether this is a consolidated filing.

Note: For more detailed information concerning the utility receipts tax, get Commissioner's Directive #18, available online at www.in.gov/dor/3617.htm.

Utility Services Use Tax

Since July 1, 2006, an excise tax known as the utility services use tax has been imposed on the retail consumption of utility services in Indiana at the rate of 1.4 percent where the utility receipts tax is not paid by the utility providing the service.

Your entity might be liable for this tax if you purchase utility services from outside Indiana (or anywhere if for resale) and become the end user in Indiana of any part of the purchase. The person who consumes the utility service is liable for the utility services use tax based on the price of the purchase. Unless the seller of the utility service is registered with the Department to collect the utility services use tax on your behalf, you are required to remit this tax on Form USU-103. For more information, get Commissioner's Directive #32, available online at www.in.gov/dor/3617.htm.

Completing Form URT-1

Complete all pertinent information at the top of the return.

Please use the correct legal name of the corporation and its current mailing address. *For foreign addresses, please note the following:*

- Be sure to enter the name of the city, town, or village in the box labeled City;
- Be sure to enter the name of the state or province in the box labeled State; and
- Be sure to enter the postal code and the 2-digit country code in the box labeled ZIP Code.

For a name change, check the box at the top of the return and enclose with the return copies of amended Articles of Incorporation or an Amended Certificate of Authority filed with the Indiana Secretary of State. The federal identification number shown in the box must be correct. Enter your principal business activity code number in the designated box under the federal identification number. Use the six-digit business activity code, derived from the North American Industry Classification System (NAICS), as reported on the federal income tax return. You can find a listing of these codes at www.in.gov/dor/3742.htm.

List the Indiana county for your primary business location within the state. Enter "O.O.S." in the county box for addresses outside Indiana. Check all boxes on the front of the return that apply to the entity. If an extension of time to file applies to you, check box L.

Line-by-Line Instructions

Note: Please round all entries to the nearest whole dollar amount. Also, please do not use a comma in dollar amounts of four digits or more. For example, instead of entering "3,455" you should enter "3455."

Lines 1 through 6. Enter the total taxable receipts by category for the period from the beginning until the end of your taxable year. Do not enter any negative figures.

Line 7. Add lines 1 through 6.

Line 8. Enter the amount of taxpayer deductions. Each taxable year a taxpayer is entitled to deduct from their gross receipts an amount equal to \$1,000. This amount is prorated if the taxpayer's tax period is

shorter than one year. An affiliated group that files a consolidated return is entitled to only one deduction.

Line 9. Enter the bad debts from utility receipts of an accrual basis taxpayer in the same manner that the bad debt is calculated under IC 6-2.5-6-9.

Line 10. Enter the amount of depreciation deduction for an Indiana resource recovery system if a federal deduction has been claimed. The deduction is allowed if the resource recovery system processes solid or hazardous waste. The amount of deduction is prorated based on the total deduction allowed multiplied by the percentage attributed to the tax year if the taxpayer is filing a short-year URT-1 return.

Note: The deduction is prohibited if the taxpayer has been convicted of any criminal violations under IC 13.

Line 11. Deduct the receipts exempt from taxation under IC 6-8.1-15 and the Mobile Telecommunications Sourcing Act (4 U.S.C. 116 et seq.).

Line 12. Enter the amount included in gross receipts paid by the taxpayer during the period for the return of an empty container of the type customarily returned by the buyer of the contents for reuse as a container.

Line 13. Enter sales of bottled water or gas to the extent that the purchase of the water or gas was previously taxed and treated as a retail transaction under IC 6-2.3-3-6.

Line 14. Total deductions. Add lines 8 through 13.

Line 15. Indiana taxable utility receipts. Subtract line 14 from line 7. The amount entered may not be less than zero.

Line 16. Utility receipts tax due. Multiply the amount on line 15 by 1.4 percent.

Line 17. Sales/use tax due. If you are not required to file Form IT-20, IT-20S, IT-20NP, IT-65, FIT-20, or ST-103, report any sales or use tax on this line. Use the worksheet on page 8.

Line 18. List the estimated utility receipts tax payments (Form URT-Q) made for the taxable year.

Line 19. If applicable, enter the amount of utility receipts tax overpayment carried over from a prior taxable period on line (a). Enter on line (b) the amount of payment made resulting from an extension of time to file the return for the taxable year. Combine the amounts and enter the total on line 19c.

Line 20. Other tax liability credits: Claim other allowable tax liability credits by entering the name of the credit program. On line 20a, enter the three-digit credit ID code number, and on line 20b, enter the amount of your approved credit. As a nonrefundable tax liability credit, the amount is generally limited to the tax on line 16. If your claim exceeds the amount of your tax liability, you must adjust by recalculating the credit to the amount that you can apply.

A claim for credit must be filed in coordination with the amount of credit applied, if any, against other taxes such as the annual AGI tax. A detailed explanation or supporting schedule must be enclosed with the return when claiming any credit on line 20. See Information Bulletin #59 (www.in.gov/dor/3650.htm) for more information about Indiana tax credits.

The following two credits are available for reducing utility receipts tax.

Coal Gasification Technology Investment Tax Credit 806

A credit is available for a qualified investment in an integrated coal gasification power plant or a fluidized bed combustion technology that serves Indiana gas and electric utility consumers. This can include an investment in a facility located in Indiana that converts coal into synthesis gas that can be used as a substitute for natural gas.

You must file an application for certification with the Indiana Economic Development Corporation (IEDC). If the credit is assigned, it must be approved by the utility regulatory commission and taken in 10 annual installments. The amount of credit for a coal gasification power plant is 10 percent of the first \$500 million invested and 5 percent of any amount over that. The amount of credit for a fluidized bed combustion technology is 7 percent of the first \$500 million invested and 3 percent of any amount over that.

For more information, contact the Indiana Economic Development Corporation, One North Capitol, Suite 700, Indianapolis, IN 46204. You can also visit their website at www.in.gov/iedc and get Information Bulletin #99 at www.in.gov/dor/3650.htm.

Enter **806** on line 20a on Form URT-1 if claiming this credit. Enclose a copy of the utility regulatory commission's determination and the certificate of compliance issued by the IEDC with your return.

Voluntary Remediation Tax Credit 836

A voluntary remediation state tax credit is available for qualified investments involving the redevelopment of a brownfield and environmental remediation. The Indiana Department of Environmental Management and the Indiana Development Finance Authority must determine and certify that the costs incurred in a voluntary remediation are qualified investments. The total amount of credits that can be granted in each state fiscal year is limited to \$2 million and must be claimed in a taxable year that begins before Dec. 31, 2007, excluding carryforwards. Carryover of prior unused credit can be carried back only one year or carried forward up to five years. For additional information, contact the Indiana Department of Environmental Management, 100 N. Senate Ave., Room N-1101, Indianapolis, IN 46204. You can also visit their website at www.in.gov/idem.

Enter **836** on line 20a on Form URT-1 if claiming this credit. Enclose with your return proof of certification and amounts paid.

Line 21. Total of all payments and credits. Add the amounts on lines 18, 19c, and 20b.

Line 22. Net tax due. Enter the difference if the sum of lines 16 and 17 is greater than line 21. If not, proceed to line 23 and line 27.

Line 23. Penalty for underpayment of estimated tax. Complete and enclose Schedule URT- 2220.

Note: If your annual liability exceeds \$2,500, you must file quarterly estimated payments to remit 25 percent of your estimated annual tax liability.

Line 24. Interest. If you make payment after the original due date, you must pay interest on the late payment. To view a chart of the current interest rates, see Departmental Notice #3 at www.in.gov/dor/3618.htm. The rate is updated on or before November 1 to take effect on January 1 for the coming year.

Line 25. Penalty for late payment. If you make your payment after the original due date, you must pay a penalty of 10 percent of the net tax due (line 22) or \$5, whichever is greater.

Line 26. Total amount owed. Add lines 22 through 25.

Line 27. Overpayment. If line 20 is greater than the sum of lines 16, 17, and 23, enter the difference.

Line 28. Refund. Enter the portion of line 27 that you want refunded.

Line 29. Overpayment credit. Enter the amount on line 27 that is to be applied to the following taxable year. **Note:** The total of lines 28 and 29 cannot exceed the amount on line 27.

Certification of Signatures and Authorization Section

Be sure to sign, date, and print your name on the return. If a paid preparer completes your return, you can authorize the Department to discuss your tax return with the preparer by checking the authorization box above the signature line. An officer of the organization must enter her title and sign and date the tax return. Please enter your daytime telephone number so we can call you if we have any questions about your tax return. Also, enter your email address if you would like us to be able to contact you by email.

Personal Representative Information

Typically, the Department will contact you if there are any questions or concerns about your tax return. If you want the Department to be able to discuss your tax return with someone else (e.g., the person who prepared it or a designated person), you must complete this area. First, you must check the “Yes” box that follows the sentence “I authorize the Department to discuss my tax return with my personal representative.”

Next, enter the following:

- The name of the individual you are designating as your personal representative;
- The individual’s telephone number; and
- The individual’s complete address.

If you complete this area, you are authorizing the Department to be in contact with your personal representative other than you concerning information about this tax return. After your return is filed, the Department will communicate primarily with your designated personal representative.

Note: You can decide at any time to revoke the authorization for the Department to be in contact with your personal representative. To do so, you will need to tell us that in a signed statement. Include your name, your Social Security number, and the year of your tax return. Mail your statement to: Indiana Department of Revenue, P.O. Box 7206, Indianapolis, IN 46207-7206.

Paid Preparer Information

Fill out this area if a paid preparer completed this tax return.

Note: This area needs to be completed even if the paid preparer is the same individual designated as your personal representative.

The paid preparer must provide the following information:

- The name and address of the firm she represents;
- Her identification number (PTIN);
- Her telephone number;
- Her complete address; and
- Her signature with date.

Be sure you keep a copy of your completed return.

Please mail your return to (regardless of whether you owe tax):

Indiana Department of Revenue
P.O. Box 7228
Indianapolis, IN 46207-7228

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	1	
2. Sales/use tax: Multiply line 1 by .07 (7%)	2	
3. Sales tax previously paid on the above items (up to 7% per item)	3	
4. Total amount due: Subtract line 3 from line 2. Carry to Form URT-1, line 17. If the amount is negative, enter zero and put no entry on line 17 of the URT-1	4	

Use tax is imposed at the rate of 7 percent upon the use, storage, or consumption of tangible personal property in Indiana that was purchased or rented in a retail transaction, wherever located, and sales tax was not paid. Examples of taxable items include magazine subscriptions, office supplies, electronic components, and rental equipment. Any property purchased free of tax by use of an exemption certificate or from out-of-state and converted to a non-exempt use by the business will be subject to the use tax. Complete the Sales/Use Tax Worksheet to compute any sales/use tax liability. For more information regarding use tax, call (317) 232-0129.

If you need further assistance, contact the Indiana Department of Revenue, Tax Administration, 100 N. Senate Ave., Indianapolis, IN 46204-2253, or call (317) 232-0129. For other Indiana Department of Revenue Forms, visit our website at www.in.gov/dor. Our homepage provides access to forms, information bulletins and directives, tax publications, email, and various filing options.

Tax Forms Order Line - (317) 615-2581