



Indiana Department of Revenue
Professional Motorsports Team Form

Calendar Year: _____

Due Date: _____

Taxpayer Section:

Legal Name	DBA
FID/TID/SSN/ITIN (only list one)	Preparer Phone or Email

Section 1: Race teams reported on this form (attach additional pages if needed)

Car Number	Racing Series Name	Car Number	Racing Series Name

Section 2: Use for race team members who received a W-2

Indiana Duty Days (See instructions)	Total Duty Days (See instructions)	Indiana State Withholding (Exclude county)	Withholding from MID Prize Money (See instructions)

Section 3: Use for contract race team members who received a Form 1099 (attach additional pages if needed)

Contractor Name	FID/TID/SSN/ITIN (Only list one)	Indiana Duty Days (See instructions)	Total Duty Days (See instructions)	Indiana State Withholding	Local Tax Withholding	Withholding from MID Prize Money (See instructions)

Section 4: Use to report Indiana retail sales tax from sales made at the Indianapolis Motor Speedway
(See Instructions. Attach additional pages if needed)

Month Sales Occurred	Merchant Name	FID/TID/SSN/ITIN (Only list one)	Taxable Sales Amount

Instructions for Completing Professional Motorsports Team Form IMS-1

The Indiana Department of Revenue, per I.C. 4-10-23, is required to compile and report the amount of state retail sales tax and state adjusted gross income tax attributable to activities within the Motorsports Investment District that contains the Indianapolis Motor Speedway. The allocation of adjusted gross income tax payments attributable to activities within the district is based on the duty days calculations specified in I.C. 6-3-2-3.2. To provide for the required duty day and tax payment information, I.C. 4-10-23-9(c) states that "Businesses operating in the district shall report, in the manner and in the form prescribed by the department of state revenue, information that the department determines necessary to calculate incremental gross retail, use, and income taxes." This informational return constitutes the manner and form prescribed by the department.

The information reported in Sections 2 and 3 should include only withholdings made on behalf of professional race team members. Race team members are employees or independent contractors who, on behalf of a professional race team, render services that directly affect the performance of the race team or car during testing, practice, qualifying, or competition in a racing event. The term includes, but is not limited to, drivers, pit crew members, mechanics, technicians, spotters, and crew chiefs.

For Sections 2 and 3, "Total Duty Days" means the total number of work days during the calendar year that race team members rendered service on behalf of the race team. "Indiana Duty Days" means the total number of days that race team members were in Indiana rendering a service on behalf of a race team as part of that team's participation in a racing event at the Indianapolis Motor Speedway. For race teams that are based within the Motorsports Investment District, "Indiana Duty Days" means the total number of work days that race team members were in Indiana rendering a service on behalf of the race team. For more information, see Information Bulletin #88B at www.in.gov/dor/files/reference/ib88B.pdf.

When asked to provide "Withholding from MID Prize Money," report the amounts withheld at the time of payout from prize money earned for placement or participation in a racing event at the Indianapolis Motor Speedway and subsequently disbursed to race team members. Race teams should issue the team member a Form 1099 reflecting the withholding and should not further withhold on the prize money.

Retail sales made at the Indianapolis Motor Speedway are to be reported in Section 4 regardless of whether a race team acted directly as a retail merchant, acted through an affiliate, or contracted with a separate entity.

Please mail completed form to:

Indiana Department of Revenue
P.O. Box 6194
Indianapolis, IN 46206-6194