

Indiana Department of Revenue
Utility Services Use Tax

Registration and Filing Requirements

Public Law 162-2006 provides for a Utility Services Use Tax (USUT), effective July 1, 2006, on the retail consumption of utility services in Indiana that are billed after June 30, 2006, at the rate of one and four tenths percent (1.4%) on gross receipts from the sale of the following commodities or services: electricity, natural gas, water, steam, sewage, or telecommunications. The USUT is an excise tax imposed on the retail consumption of utility services purchased from out-of-state utility service providers where the Utility Receipts Tax has not been paid by the utility providing the service.

The person who consumes utility services in Indiana is personally liable for the tax. The USUT is not imposed to the extent the receipts for utility services are subject to the Indiana Utilities Receipts Tax, and the tax is paid, on the same utility services. The same exemptions allowed by the Indiana Utilities Receipts Tax apply to the USUT. For further explanation of the Utility Services Use Tax see Commissioner's Directive #32 at: www.in.gov/dor/reference/comdir/index.html.

A person liable for payment of USUT may register with the Indiana Department of Revenue (Department) to receive remittance forms to pay USUT on their purchases of taxable utility services from out-of-state providers that are billed after June 30, 2006. An out-of-state seller of utility services may elect to register with the Department to collect the USUT on behalf of their retail customers who are the end users in Indiana of the utility services.

Remittance of the tax is made by filing Form USU-103 for each calendar month. Form USU-103 must be filed, even if no tax is due, by the 30th day following the end of each month.

Application for USUT Registration

Enter your business name, address and taxpayer identification number below. Also complete Form USU-103 if you are mailing your initial payment.

Name: _____

DBA Name: _____

Address: _____

Telephone: _____

City: _____

State: _____

ZIP Code: _____

If known, **Indiana Taxpayer Identification Number:** _____

Federal Identification: _____

or **Social Security Number:** _____

Authorized Signature: _____

US

Date: _____

Upon acceptance of your application for registration for USUT, the department will mail remittance vouchers showing pre-printed due dates for the quarter.

For assistance, send an email by visiting www.in.gov/dor/3392.htm or call (317) 232-0129.

Mail application to:
Indiana Department of Revenue
P.O. Box 7228
Indianapolis, IN 46207-7228