

Form USU-103
Indiana Department of Revenue
Mike Braun, Governor
M. Kevin Gulley, Commissioner

☐ Check if Amended

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|--|--------|--------|
| 1. Total gross sales to Indiana consumers by utility service providers collecting USUT | _____. | _____. |
| 2. Amount of consumer purchases from utility service providers not collecting USUT | _____. | _____. |
| 3. Adjustments – Attach proof for deductions..... | _____. | _____. |
| 4. Total: Amount from Line 1 or 2 less Line 3 | _____. | _____. |
| 5. USU Tax due: Line 4 amount X 0.014 (1.4%) | _____. | _____. |
| 6. Interest (see instructions)..... | _____. | _____. |
| 7. Penalty (see instructions) | _____. | _____. |
| 8. Total amount due (add Lines 5 through 7) | _____. | _____. |

Phone

State Form 52709
(R19 / 2-25)

Instructions for completing Form USU-103

Remember to keep records of each USUT payment. Keeping an accurate record of your estimated tax payments will help resolve any delays in the processing of your return. If your carryover credit has been adjusted, please revise your records so you may claim the proper amount on your next year's annual tax return.

You must file a monthly return even if no tax is owed. Make sure all preprinted information is correct for the tax period you are filing. Please sign and date each return.

- 1. Total gross sales to Indiana consumers by utility service providers collecting USUT** – Enter the amount of gross receipts received for furnishing utility services on which Utility Services Use Tax was collected on behalf of your Indiana customers for the retail consumption of utility services in Indiana during the period. The collection of any general sales tax, Indiana utility receipts tax, or use tax paid to another state should not be included. Complete this line only if you are a utility service provider.
- 2. Amount of consumer purchases from utility service providers not collecting USUT** – Enter the gross amount of all utility services purchased for retail. Complete this line only if you are remitting as an Indiana consumer of utility services.
- 3. Adjustments** – Enter the portion of receipts or amounts included on Line 1 or 2 on which USUT was paid on purchases from service providers or was otherwise exempt from USUT. Documentation of any adjustment must be submitted with the return.
- 4. Total** – Enter the amount from Line 1 or 2, minus the amount (if any) on Line 3.
- 5. Utility Services Use Tax due for the period** – Multiply Line 4 by the tax rate of 1.4% (0.014)
- 6. Interest** – Payments made after the due date are subject to interest. Interest is computed from the tax due date to the date payment is made. Interest must be computed on the total of Line 5. To calculate interest, multiply the amount due by the annual interest rate and divide the result by 365. Multiply that result by the number of days the payment is late. Do not compute interest on any late payment penalty entered on Line 7. For annual interest rate, see Departmental Notice #3.
- 7. Penalty** – Payments made after the due date are also subject to penalty. The penalty is 10% of the total of Line 5 or \$5, whichever is greater. Do not compute penalty on the interest amount due entered on Line 6.
- 8. Total amount due** – Add Lines 5 through 7. This is the amount you owe. Make check or money order payable (in U.S. funds) to the Indiana Department of Revenue. If the result is a negative figure, carry the net overpayment to the next month.

Please do not send cash. Make check payable (in U.S. funds) to the Indiana Department of Revenue.

Indiana Department of Revenue Utility Services Use Tax

As you review the information in this packet, please be aware of the following:
Businesses must file electronically. Online filing and payment is available through
INTIME.dor.in.gov.

Payments must be made with U.S. funds.
Please do not include check stubs when
mailing your payments.

- **Closed Business: Do not write changes on the tax return.** Instead, complete and file Form BC-100 or close your business at INTIME.dor.in.gov.
- **One Payment Per Return:** To avoid a payment credited to the wrong tax period, be sure to submit a separate payment for each return, multiple returns submitted with only one payment may result in you receiving a tax liability notice, which may include penalty and interest.
- **No Tax Is Due:** A return must be filed by the taxpayer even when no tax is due unless the Indiana tax account has been properly closed. If no return is filed, an estimated return will be filed by the Department using the best information available (IC 6-8.1-10-3). A tax liability notice will be issued.
- **Due Date:** If the due date printed on your return falls on a weekend or holiday, the due date becomes the next legal business day.
- **Postmark:** The U.S. Postal Service postmark date determines if a payment is timely. Please be aware of your local postal service's hours of mail pickup. A payment made (postmarked or initiated by electronic funds transfer) after the due date of the return is subject to a penalty of 10% or \$5, whichever is greater, plus interest.
- **Electronic Funds Transfer:** Taxpayers who remit by EFT are required to file a tax return for each tax period.