

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** – A payment made after the due date is subject to interest. Interest is computed from the tax due date to the date payment is postmarked. To calculate interest if late, multiply the amount due on Line 5 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. If late, compute annual interest on amount from Line 5.
- 7. Penalty** – Payments postmarked after the due date are also subject to a 10% penalty. The penalty must be computed by multiplying 10% (0.10) by the amount on 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. For assistance, call the corporate tax information line at (317) 232-0129 or visit www.in.gov/dor/3392.htm.

Indiana Department of Revenue Utility Services Use Tax

This packet contains monthly return(s) for reporting Utility Services Use Tax (USUT). For an explanation of Utility Services Use Tax, see Information Bulletin #202 at www.in.gov/dor/files/reference/gb202.pdf. Your USUT returns are due on the date printed on your return. Make sure the information on this page is correct and complete.

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

When a business location is closed, please complete Form BC-100 and attach the appropriate documentation. Request Form BC-100 by calling (317) 615-2581 or visiting www.in.gov/dor/3749.htm.

Do not make corrections on the preprinted USU-103 return. Do not print name or address changes or corrections on the individual return.

If the taxpayer identification number listed on your return is not correct, contact the Department by visiting www.in.gov/dor/3392.htm or calling (317) 232-0129.

A return must be filed by the taxpayer even when no tax is due unless the business has been closed. If no return is filed, an estimated return will be filed by the Department based on the best information available (IC 6-8.1-10-3).

Due Date Notice

The due date is the thirtieth day after the end of the month in which the utility services were purchased. If the due date falls on a weekend or legal holiday, the payment and return are due on the next business day. U.S. Postal Service postmark date determines if a return is filed in a timely manner. 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% of the amount due or \$5, whichever is greater, plus interest.