



Form  
**CGE-103**  
 State Form 45389  
 (R3 / 5-21)

Indiana Department of Revenue  
**Charity Gaming Card Excise Tax Return**

Reporting Month \_\_\_\_\_ Year \_\_\_\_\_

*This return can also be submitted via DOR's e-service portal, INTIME, at [intime.dor.in.gov](http://intime.dor.in.gov), and must be filed on or before the 20th day of the month following the reporting month.*

Section A: Taxpayer Information	
Business Name	Federal Identification Number
Street Address	Indiana Taxpayer Identification Number
City, State, and ZIP Code	Telephone Number
Email Address	License Number

Section B: Tax Computation	
1. Total price paid by qualified organizations on purchases of pull tabs, punchboards, and tip boards from CGE-103-S	
2. Tax Rate	.10
3. Total Tax Due: Line 1 multiplied by Line 2	
4. Penalty: Multiply Line 3 by .10 (or \$5, whichever is greater)	
5. Interest	
6. Total Amount Due: Line 3 plus Line 4 plus Line 5	

**I hereby certify under penalty of perjury, that the information contained herein is true, correct, and complete to the best of my knowledge and belief.**

\_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

**Mailing/Contact Information:**  
 Indiana Department of Revenue  
 Special Tax Section  
 P.O. Box 2485  
 Indianapolis, IN 46206-2485  
[excisetax@dor.in.gov](mailto:excisetax@dor.in.gov)

# Instructions for Completing Form CGE-103 Charity Gaming Card Excise Tax Return

## What is the CGE-103?

The CGE-103 return is used to report information related to the distribution of pull tabs, punchboards, and tip boards. The tax is imposed at the time the licensed entity:

- Brings or causes the pull tabs, punchboards, or tip boards to be brought into Indiana for distribution;
- Distributes pull tabs, punchboards, or tip boards in Indiana; or
- Transports pull tabs, punchboards, or tip boards to qualified organizations in Indiana for resale by those qualified organizations

## Who should file?

A licensed distributor of pull tabs, punchboards, and tip boards.

## When should I file?

A monthly return should be filed with the Indiana Department of Revenue on or before the 20<sup>th</sup> day of the month following the month in which the liability for the tax accrues. A return must be filed even if there is no activity during the reporting period. ***This return can also be filed electronically via DOR's secure e-service portal, INTIME, at [intime.dor.in.gov](http://intime.dor.in.gov).***

## How do I submit my payment?

Payment can be made electronically via DOR's e-service portal INTIME at [intime.dor.in.gov](http://intime.dor.in.gov). A check can also be sent with the paper return.

## Penalty

Taxpayers who fail to file timely are subject to a penalty of \$5 or 10% of tax due, whichever is greater.

## Questions

If you need further assistance, you can contact us at 317-615-2544 or at [excisetax@dor.in.gov](mailto:excisetax@dor.in.gov).

## Section A: Taxpayer Information

**Business Name** – Indicate the name as it appears on the permit from the Indiana Gaming Commission.

**Address** – Indicate the location address.

**Email Address** – Indicate the email address of the person responsible for completing the claim. If you do not have an email address, leave this space blank.

**Federal Identification Number** – Indicate the nine-digit federal employer identification number (FEIN).

**Indiana Taxpayer Identification Number** – Indicate the ten-digit Indiana taxpayer identification number (TID).

**Telephone Number** – Indicate the point of contact phone number for the person responsible for completing the return.

**License Number** – Indicate the license number received from the Charity Gaming Commission.

## Section B: Tax Computation

**Line 1** – Enter the total price paid by the qualified organization to which you sold the products. This will be the amount reported on Schedule CGE-103-S.

**Line 2** – The tax rate is 10%.

**Line 3** – Multiply Line 1 by Line 2.

**Line 4** – If the return is late, a late fee is assessed. The fee is 10% of the total tax due or \$5, whichever is greater. Enter the greater amount.

**Line 5** – If your tax liability is not paid in full on or before the due date, interest is assessed. The interest rate is determined on a calendar-year basis and can change from year to year. Please refer to our website at [www.in.gov/dor/files/reference/dn03.pdf](http://www.in.gov/dor/files/reference/dn03.pdf) for the current interest rate. An example of an interest calculation is as follows:

Tax due:	\$5000
Payment due:	7/20/2021
Payment postmarked:	8/13/2021
Days late:	24
Interest rate:	4%

$(24 \text{ days} / 365 \text{ days}) \times 4\% \times \$5000 = \$13.15 \text{ interest}$

**Line 6** – Line 3 plus Line 4 plus Line 5.