

Indiana Department of Revenue Type II Gaming Card Excise Tax Return

Reporting Month _____ Year _____

This return can also be submitted via DOR's e-services portal, INTIME, at <u>intime.dor.in.gov</u>, 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 TTG-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

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

What is the TTG-103?

The TTG-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 20th 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-services portal, INTIME, at intime.dor.in.gov.*

How do I submit my payment?

Payment can be made electronically via DOR's e-services portal INTIME at *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.

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 TTG-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 <u>www.in.gov/</u> <u>dor/files/dn03.pdf</u> 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 days / 365 days) X 4% X \$5000 = \$13.15 interest

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