

Location:  
Taxpayer ID:  
Filing Period:  
Letter ID:  
Date Issued:

**Due on or Before:**  
**Filing Status:**

**Check if Amended**

- 1. Gross receipts from fireworks sold ..... \_\_\_\_\_
- 2. Multiply Line 1 by 5% (.05) ..... \_\_\_\_\_
- 3. If late, penalty is \$5 or 10% of Line 2,  
whichever is greater, plus interest..... \_\_\_\_\_
- 4. Total amount due  
(Add Line 2 plus Line 3)..... \_\_\_\_\_

Businesses may file and pay Fireworks Public Safety taxes electronically via DOR's e-service portal, INTIME, at [intime.dor.in.gov](http://intime.dor.in.gov).

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Authorized Signature	Date	Phone
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I declare under penalties of perjury that this is a true, correct and complete return.

**When a business location is closed, please complete Form BC-100 and attach the appropriate documentation. Request a BC-100 by calling 317-615-2710 or visiting [www.in.gov/dor/business-tax/closing-a-business-account/](http://www.in.gov/dor/business-tax/closing-a-business-account/), or logging in to INTIME at [www.intime.dor.in.gov](http://www.intime.dor.in.gov).**

If the taxpayer identification number listed on your returns is not correct, contact Special Tax at **317-615-2710**.

The public safety fee is due 20 days after the end of the month in which the public safety fee was collected. **A return must be filed by the taxpayer even when no tax is due unless the account has been closed, or denoted as a seasonal account.** 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). This return can be filed electronically via INTIME at [intime.dor.in.gov](http://intime.dor.in.gov).

#### **Due Date Notice**

If the due date printed on your return falls on a weekend or legal holiday, the payment and return are due on the next business day.

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. Payment can be made by check or electronically at [intime.dor.in.gov](http://intime.dor.in.gov).

#### **Firework Public Safety Fee – Line Instructions for Completing Form FPS-103**

1. Enter the gross receipts of Consumer, Special Fireworks and Section 8(a) items listed under IC 22-11-14-8(a). **Do not include sales tax on this line.** Please refer to Commissioner's Directive 31 for further information.
2. Multiply the amount on Line 1 by 5%.
3. A payment made after the due date is subject to penalty and interest. The **penalty** is 10% of the total on Line 2, or \$5, whichever is greater. To calculate interest, multiply the amount due by the annual interest rate and divide the result by 365. Multiply the result by the number of days the payment is late. Interest is computed from the due date on the return to the date payment is made. Interest is not computed on the penalty. For annual interest rate, see Departmental Notice #3 at [www.in.gov/dor/files/reference/dn03.pdf](http://www.in.gov/dor/files/reference/dn03.pdf).
4. Add Line 2 to Line 3. This is the amount you owe. **Make check payable to the Indiana Department of Revenue, or pay electronically via INTIME at [intime.dor.in.gov](http://intime.dor.in.gov).**

**If you have questions about your account, please call 317-615-2710.**