



FORM
IT-20G

Indiana Department of Revenue

2001 Governmental Units and Agencies
Gross Income Tax Return

(Do Not Write Above)

State Form 21099
(R/9-01)

For the Calendar Year Ending December 31, 2001

or Fiscal Year Beginning AA / BB / 2001 and Ending BB / CC / DD

Federal Identification Number

Federal Business Activity Code Number

Indiana Taxpayer Identification Number

Telephone Number

Date last audited
by the Indiana
Department of
Revenue

Name of Agency

Street Address

County

Date Incorporated

City

State

Zip Code

K

L

E

F

G

(J)

Schedule A - Gross Income Tax Computation

High Tax Rate

Column A = 1.2% (.012)

Low Tax Rate

Column B = .3% (.003)

GROSS RECEIPTS RECEIVED

1. Gas
2. Power and light
3. Water
4. Sale of by-products from sewage utility
5. Concession stand receipts
6. Miscellaneous income
7. Totals (add lines 1 through 6)
8. Nontaxable receipts (itemize on Schedule B below)
9. Exemption (\$83.33 per month, total of columns A and B may not exceed \$1,000)
10. Add lines 8 and 9 for each column
11. Amounts subject to tax (line 7 minus line 10 of each column)
12. Multiply amounts on line 11 by the tax rate for each column
13. Total Schedule A gross income tax (add total amounts on line 12A and line 12B)

7A		7B	
8A		8B	
9A		9B	
12A		12B	

Schedule B - Explanation of Nontaxable Items of Income

DEDUCTED FROM RECEIPTS

Line Number	Item Deducted	Column A	Column B
Totals			

Schedule C - Payments and Credits

14. Total quarterly IT-6 or EFT estimated payments (itemize payments below)

- Qtr. 1 _____ Qtr. 2 _____ Qtr. 3 _____ Qtr. 4 _____ Enter total
15. Enter extension payment a and prior year overpayment credit b from tax year c Enter total
16. Other credits (attach detailed explanation)
17. Total payments and credits (add lines 14, 15, and 16)
18. Balance of tax due (line 13 minus line 17 - if line 17 is greater than 13, proceed to line 23 and 20)
19. If payment is made after the original due date, compute penalty of 10% of line 18 or \$5.00, whichever is greater
20. Penalty for the underpayment of quarterly tax from Schedule IT-2220 (Attach IT-2220)
21. If payment is made after the original due date, add interest (contact the Department for the current interest rate)
22. Total tax, penalty, and interest (add lines 18, 19, 20, and 21) Pay this amount ▶
23. Total overpayment (line 17 minus lines 13 and 20)
24. Amount of line 23 to be refunded
25. Amount of line 23 to be credited to the following year's estimated account (line 23 minus line 24)

14		
15		
16		
19		
20		
21		
22		
25		

Under penalties of perjury, I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the Department to discuss my return with my tax preparer. Yes ☐ No ☐

Signature of Officer

Date

Print or Type Name

Title

Paid Preparer's Name

Preparer's FID, SSN, or PTIN Number

Check Box

1 Federal I.D. Number

Street Address

NN

Daytime Telephone Number

2 Social Security Number

3 PTIN Number

E-mail address

City

State

Zip+4

Preparer's Signature

HH

II

JJ

EE

KK

Please mail form to: Indiana Dept. of Revenue, 100 North Senate Ave., Indianapolis, IN 46204-2253

Governmental Units and Agencies - Form IT-20G

Indiana Gross Income Tax Instructions

(Rev. 9-01)

General Statement

The gross income received by political units of the State of Indiana, its agencies, instrumentalities, counties, townships, municipal corporations, and their respective agencies and instrumentalities, as well as all other state governmental utilities and subdivisions, including state colleges, universities, and rural water companies shall be subject to the gross income tax for receipts earned in the performance of private, proprietary, or other business activities other than those enumerated in I.C. 6-2.1-3-29.

Receipts from sales to nonprofit organizations such as schools, churches, hospitals, and libraries are subject to the gross income tax although the receipts earned by these and other not-for-profit organizations are exempt from gross income tax.

Each governmental unit is taxable under the Gross Income Tax Act if gross receipts exceed \$1,000 during the taxable year. **Annual returns are due on or before the 15th day of the fourth month following the close of the tax year.**

Quarterly Income Tax Payments

Governmental units and agencies are required to file quarterly income tax returns if their gross income tax liability exceeds \$1000 annually. Use Form IT-6 to file quarterly tax payment. If you do not have a Form IT-6, contact the Department for further instructions.

The quarterly estimated payment is due on April 20, June 20, September 20, and December 20 of the tax year for calendar year taxpayers. For taxpayers filing on a fiscal year basis, the quarterly estimated payment is due on the 20th day of the fourth, sixth, ninth, and twelfth month of the tax year. Electronic Funds Transfer (EFT) method of payment is required if quarterly gross tax liability exceeds \$10,000. If the required payments are not made, the governmental unit will be subject to the assessment of an underpayment penalty, in addition to the late payment penalty. The underpayment assessment is calculated on Schedule IT-2220.

General Requirements

The gross income tax is a tax on all receipts earned by the governmental unit. No deductions for costs or expenses incurred are allowed. If any of the receipts reported in Columns A or B are nontaxable, enter those amounts on line 8 and provide an explanation in Schedule B.

Note: In addition to the above requirements, a report must be made to the Indiana Department of Revenue on Form GC-22(h) whenever an Indiana governmental unit grants a service contract exceeding one thousand dollars (\$1,000.00). See I.C. 6-2.1-5-11. You may call Indiana TaxFax to obtain Form GC-22(h) at (317) 233-2329 using the phone on your fax machine. Request retrieval code 2020.

Certain conservancy districts, regional water, sewage, or solid waste districts, and certain not-for-profit corporations are exempt from Indiana gross income tax as provided under Indiana Code 6-2.1-3-33. To determine if you meet these qualifications, refer to Income Tax Information Bulletin #73. Also, gross income received by a county solid waste management district or a joint solid waste management district established under Indiana Code 13-9.5-2 is exempt from gross income tax.

Taxable Receipts Defined

Gross income received in the performance of private or "proprietary" activities is subject to gross income tax. Proprietary activities are those activities similar to ones performed by private entities for the benefit of local or individual convenience. Income from "governmental" activities is exempt. Governmental activities are those which benefit the state as a whole or are duties imposed by legislation.

Examples of Taxable Gross Receipts:

Column A (high rate) 1.2%

Operation of electric, gas, and water utilities;
Trash collection fees;
Permits for use of or entry into city property including street cut permit fees;
Street repairs, sodding, and other services if the payment is for services to a particular individual.

Column B (low rate) .3%

Concession stand receipts;
Sales of by-products from sewage disposal plants.

Note: Receipts between departments owned by the same governmental unit and operated as divisions thereof are not subject to the gross income tax. However, if the department or division is a separate corporation such as an incorporated municipal utility, these receipts are taxable. In the latter case, the utility and its controlling incorporated municipality may file a consolidated return (if it is eligible to do so under I.C. 6-2.1-5-5), thus eliminating intercompany receipts from taxation. Schedule 8-D must be attached.

Examples of Nontaxable Gross Receipts:

Admission charges to parks, recreational facilities, and programs;
Operation of public cemeteries, dog pounds, hospitals, housing authorities;
Libraries, municipal airports, and schools;
Ambulance service fees;
Sales and issuance of bonds;
Sales and leasing of real property;
Dividends, distributions, interest earnings, and sales of intangibles;
Sales of permits to private industry;
Fines except those fines intended as punitive;
Parking fees on city-controlled property;
Sanding, salting, sweeping, and snow removal on city streets and public parking lots;
Levies for the operation of sewage disposal plants and billings for sewage disposal; and,
Hydrant rental and charges by fire departments for runs outside the city limits.

The preceding lists are not all inclusive since they merely describe the classification of receipts.

Schedule A

Lines 1, 2 and 3. Enter income earned by governmental utilities such as sales of utility services, forfeited discounts and penalties, fees from changing, connecting, or disconnecting service, property rents, and other income earned from operations. However, fees from connecting service may be exempt if multiple customers are being served by the connection.

Line 4. Enter receipts from the sale of by-products from sewage utilities.

Line 5. Enter concession stand receipts.

Line 6. Enter receipts from nongovernmental functions not listed in lines 1 through 5.

Line 8. Enter nontaxable receipts included in lines 1 through 6 and explained in Schedule B. **Sales to other governmental units cannot be deducted; these sales are taxable in the same manner as other sales made by the governmental unit.**

Line 9. A \$1,000 exemption from taxable gross receipts is allowed for each annual tax year. This amount may first be applied to the high rate, then to the low rate along columns A and B; however, the total may not exceed \$1,000.

Taxpayers subject to gross income tax for less than twelve months may deduct \$83.33 per month times the number of month(s) in their tax year.

In no case shall the exemption exceed the total taxable income. Only a single \$1,000 exemption is allowed for a reporting unit, even though several utilities, departments, etc. are included.

Line 10. Add amounts reported on lines 8 and 9 for each column.

Line 11. Subtract line 10 from line 7.

Line 12. Multiply the amounts on line 11 by their respective rates for each column.

Line 13. Add the amounts on line 12 and enter total.

Schedule C

Line 14. Enter total of the quarterly gross income tax payments remitted to the Department for the reporting tax year.

Line 15. Enter the amounts previously paid with extension of time to file and/or any prior year overpayment credit. Enter total amount.

Line 16. Enter all other credits claimed by the governmental unit and attach detailed explanation and/or schedule(s).

Line 18. If line 13 is greater than line 17, enter the difference.

Line 19. Enter penalty assessment for late filing.

Line 20. Enter penalty for underpayment of quarterly estimated payments. Complete Schedule IT-2220, available upon request, to determine if this penalty is due.

Line 21. Enter interest due for late payment. Contact the Indiana Department of Revenue for the current rate of interest charged.

Line 22. Add lines 18, 19, 20, and 21. If a remittance is due, make the check payable to the Indiana Department of Revenue.

Line 23. Enter the amount of overpayment. If line 17 is greater than line 13, enter the difference less amount from line 20.

Line 24. Enter the portion of the overpayment from line 23 being requested as a refund.

Line 25. Enter the portion of the overpayment from line 23 to be credited to the subsequent year's estimated tax. **Note: The total of lines 24 and 25 cannot exceed line 23. Also, if your overpayment is reduced due to an error on the return or an adjustment by the Department, the amount to be refunded (line 24) will be corrected before any changes are made to the amount on line 25.**

If further assistance is needed, contact the **Indiana Department of Revenue, Returns Processing Center, Corporate Income Tax Section, 100 N. Senate Avenue, Indianapolis, Indiana, 46204-2253**, or call (317) 615-2662.