



FORM
IT-20G

Indiana Department of Revenue

2002 **Governmental Units and Agencies**
(Final) Gross Income Tax Return

For the Calendar Year Ending December 31, 2002

or Fiscal Year Beginning AA / / 2002 to December 31, 2002

(Do Not Write Above)

State Form 21099
(R1/9-02)

Date last audited by the Indiana Department of Revenue K	Name of Agency B		Federal Identification Number A
	Street Address C	County D	Federal Business Activity Code Number H
Date Incorporated L	City E	State F	Indiana Taxpayer Identification Number I
		Zip Code G	Telephone Number (J) I

**Schedule A - Final Gross Income Tax Computation for Calendar Year Beginning 1-1-2002 or
Fiscal Year Beginning in 2002 through December 31, 2002**

Due date is April 15, 2003

Gross Receipts Received	High Tax Rate Column A = 1.2% (.012)		Low Tax Rate Column B = .3% (.003)	
1. Gas			FINAL FORM FF-20G	
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)	7A		7B	
8. Nontaxable receipts for period through 12-31-2002. (itemize on Schedule B on reverse side)	8A		8B	
9. Exemption (\$83.33 per month, total of columns A and B may not exceed \$1,000)	9A		9B	
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	12A		12B	
13. Total Schedule A-final gross income tax (add amounts on line 12A and line 12B)			13	

Schedule C - All Payments and Credits through December 31, 2002

14. Total quarterly IT-6 or EFT estimated tax paid in 2002 (itemize payments below) Qtr. 1 <u> </u> Qtr. 2 <u> </u> Qtr. 3 <u> </u> Qtr. 4 <u> </u> Enter total	14		
15. Enter total extension payment <u>a</u> and prior year overpayment credit <u>b</u> from tax year <u>c</u>	15		
16. Other credits applied through 12-31-2002 (attach detailed explanation)	16		
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. Late Penalty: If paying late compute penalty of 10% of line 18 or \$5.00, whichever is greater	19		
20. Penalty for the underpayment of quarterly estimated tax (attach Schedule IT-2220)	20		
21. If payment is made after the original due date, add interest (contact the Department for the current interest rate)	21		
22. Total tax, penalty, and interest (add lines 18, 19, 20, and 21) If remittance is due, make check payable to the Indiana Department of Revenue Pay in U.S. funds. Amount >	22		
23. Total overpayment (line 17 minus lines 13 and 20)	23		
24. Refund: Enter amount from line 23 to be refunded	24		

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 ☐ DD

Signature of Officer	Date	Print or Type Name	Title
Paid Preparer's Name		Preparer's FID, SSN, or PTIN Number	Check Box ☐ Federal I.D. Number ☐ Social Security Number ☐ PTIN Number
Street Address		Daytime Telephone Number of Preparer	
City	State	Zip+4	Preparer's Signature
			E-mail address

VN

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 for (Final) Return (R1/9-02)

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 through 12-31-2002 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. **However, because the Gross Income Tax was repealed by P.L. 123-2002, SECTION 191, effective January 1, 2003, a final filing of Form IT-20G will be required. All filing entities are required to file for a reporting period ending on December 31, 2002.**

Effective beginning January 1, 2003, a new Utility Receipts Tax (Form URT) is imposed at the rate of 1.4% of the taxable gross receipts from the retail sale of utility services (P.L. 123-2002, SECTION 47). The utility services subject to tax include: electric energy, natural gas, water, steam, sewage and telecommunications. See Commissioners Directive #18.

Until December 31, 2002, 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 (repealed, effective January 1, 2003) if gross receipts exceed \$1,000 during the 2002 taxable year. **Annual returns are due on or before April 15, 2003.**

Quarterly Income Tax Payments

Governmental units and agencies were required to file quarterly income tax returns if their gross income tax liability exceeded \$1000 annually. Do not file Form IT-6, estimated quarterly payments after January 1, 2003.

The 2002 quarterly estimated payments were due on April 20, June 20, September 20, and December 20 for calendar year taxpayers. For taxpayers filing on a fiscal year basis, the quarterly estimated payment was due on the 20th day of the fourth, sixth, ninth, and twelfth month of the taxable year paid in calendar year 2002 through December 31, 2002. Electronic Funds Transfer (EFT) method of payment is required if quarterly gross tax liability exceeded \$10,000. If the required payments were 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 through December 31, 2002

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 Department on Form GC-22(h) whenever an Indiana governmental unit grants a service contract exceeding one thousand dollars (\$1,000) during 2002. 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 2006.

Certain conservancy districts, regional water, sewage, or solid waste districts, county onsite waste management 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. IT-20 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 Line Instructions

Lines 1, 2 and 3. Enter gross receipts of 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 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 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. Pay in U.S. funds.

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 amount of the overpayment from line 23 to be refunded.

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.

Schedule B - Explanation of Nontaxable Items of Income for Periods through 12-31-2002			DEDUCTED FROM RECEIPTS		
Line Number	Item Deducted	Column A		Column B	
Carry totals to column A and column B of line 8					