



# Instructions For Completing the Request for Indiana Corporate Estimated Quarterly Income Tax Returns

(Revised 9/00)

## Purpose of Form E-6

The E-6 can be used during the current calendar or fiscal year to:

1. Open a new estimated account and receive preprinted Corporate Estimated Quarterly Income Tax Returns, Form IT-6;
2. Make an initial corporate estimate income tax payment;
3. Make an income tax payment to an already established estimated account for a corporation or not-for-profit organization; and to
4. Make a timely (5th quarter) payment by the original due date when an extension of time to file the annual return is requested.

NOTE: Form IT-6 is to be used by taxpayers required to file corporate estimated quarterly income tax returns unless the remittance is made via electronic funds transfer (EFT). When the average quarterly liability for any tax type exceeds \$10,000, then one of the alternative EFT methods of payment is required.

If a corporate taxpayer determines that it meets the statutory requirements for EFT payment, contact the Indiana Department of Revenue, EFT Section at (317) 232-5500 to obtain instructions for remitting quarterly payments.

Form E-6 may be used in lieu of Form IT-6 whenever the quarterly return with the preprinted estimated account information is not available.

## Due Dates and Penalties

The estimated income tax payment and Form E-6 (and IT-6) are due on April 20, June 20, September 20, and December 20 of the tax year (if filing on a calendar year basis). If filing on a fiscal year basis, the estimated quarterly income tax return is due on the twentieth (20) day of the fourth, sixth, ninth and twelfth month of the tax year. Not-for-profit organizations and farmer's cooperatives have different annual filing dates.

The 5th quarter extension form is to be used when a payment is due and additional time is necessary for filing the annual income tax return. A penalty for late payment will not be assessed if at least 90% of the tax is paid by the original due date and the remaining balance plus interest is paid in full within the extended due date.

An additional penalty of 10% may be assessed for the underpayment of estimated quarterly tax due. A taxpayer failing to make adequate payments is assessed this penalty when the annual return is due. Refer to Schedule IT-2220 and its instructions for information concerning the underpayment penalty.

## Estimated Quarterly Income Tax Return Packets

Corporate taxpayers that have an Indiana income tax return on file for the previous year will automatically be issued a current preprinted Form IT-6 packet. Taxpayers that are required to pay corporate estimated income tax and do not have an established estimated tax account must submit a completed Form E-6.

The Form IT-6 packet contains 4 preprinted estimated quarterly income tax returns with envelopes, an extension payment form, a record keeping envelope with instructions and a change of address/name form.

If there is a change of address, name, or federal identification number for your estimated account, use the proper form included in your Form IT-6 packet. Do not use Form E-6 or Form IT-6 to request such changes to your estimated account.

## Instructions for Completing Form E-6

Complete the spaces provided for the federal identification number, Indiana taxpayer identification number, name, current mailing address (including city, state and zip code), county, and tax year ending date.

**A corporation filing an annual return on a consolidated basis must file this form under the reporting corporation's name and federal identification number.**

The space provided for a new estimated income tax account should be checked if the taxpayer is required to pay estimated quarterly tax but has never paid estimated tax and/or filed an annual Indiana corporate income tax return. Also check if showing a new corporate mailing address.

If a payment is being submitted with this form, make the check payable to the Indiana Department of Revenue. Also indicate for which quarter, and amount of payment.

Be sure to check the space corresponding to the number of remaining estimated quarterly returns (Form IT-6) needed. NOTE: Include payment if Form E-6 is submitted within thirty days of the due date of your quarterly return.

If preprinted returns are not needed for the current year, please briefly explain on the dotted line.

Additional information and instructions for calculating the amount of corporate estimated tax due is detailed in Income Tax Information Bulletin #11. This bulletin and further assistance may be obtained from the Corporate Income Tax Section: (317) 615-2662.

Mail the completed Form E-6 to:  
**Indiana Department of Revenue**  
**Returns Processing Center**  
**100 N. Senate Avenue**  
**Indianapolis, Indiana 46204-2253**