



Form URT-1
State Form 51102
(R2/ 8-06)

Indiana Department of Revenue
2006 Indiana Utility Receipts Tax Return

Calendar Year Ending December 31, 2006 or Other Tax Year

(Do Not Write Above)

Check box if name changed ☐ **B1**

Beginning **AA** / / 2006 and Ending **BB** / /

Name B		Federal Identification Number A	
Street Address C		County D	Principal Business Activity Code H
City E	State F	ZIP Code G	Telephone Number I ()

☒ Check accounting method used: 1 ☐ Cash 2 ☐ Accrual ☐ **Check box if an extension of time to file is attached:** ☐
Enter federal electronic confirmation number: **3**

☒ Check all boxes that apply to entity: 1 ☐ Initial Return 2 ☐ Final Return 3 ☐ Consolidated Return 4 ☐ In Bankruptcy

Taxable Receipts for Indiana

(List utility receipts received during your taxable year)

1. Retail sale of utility services	1.		
2. Judgments or settlements as compensation for lost retail sales	2.		
3. Sales to a reseller if utility is used in hotels, mobile home parks or marinas	3.		
4. Sales of water or gas to another for rebottling	4.		
5. Installation, maintenance, repair, equipment or leasing services provided and charges for removal	5.		
6. All other receipts not segregated between retail and nonretail transactions	6.		
7. Total Taxable Receipts (add lines 1 through 6)	7.		

Deductions

8. Annual taxpayer deduction (\$83.33 per month, not to exceed \$1,000 in a taxable year)	8.		
9. Bad debts on utility receipts of an accrual basis taxpayer	9.		
10. Depreciation on resource recovery systems prorated for amount attributed to taxable year	10.		
11. Receipts exempt from taxation if included in taxable receipts for the Mobile Telecommunications Sourcing Act or IC 6-8.1-15.	11.		
12. Amount paid on customarily returned empty reusable containers	12.		
13. Receipts from sale of bottled water or gas that was previously taxed	13.		
14. Total Deductions (add lines 8 through 13)	14.		
15. Indiana Taxable Utility Receipts (subtract line 14 from line 7)	15.		

Tax and Credits

16. Utility Receipts Tax Due for the taxable year: Multiply the amount on line 15 by 1.4% (.014)	16.		
17. Sales/Use Tax Due on purchases subject to use tax (from worksheet)	17.		
18. Estimated payments made for utility receipts tax (list quarterly URT-Q payments below) Qtr. 1 _____ Qtr. 2 _____ Qtr. 3 _____ Qtr. 4 _____ Enter Total	18.		
19. Prior year overpayment credit a _____ and this year's extension payment b _____ Enter Total ...	19c		
20. Enter name of other credit b _____ Code No. a _ _	20b		
21. Total Payments and Credits (add lines 18 through 20b)	21.		
22. Net Tax Due (subtract line 21 from the sum of lines 16 and 17; if line 21 is greater proceed to line 23 and 27) ..	22.		
23. Penalty for underpayment of estimated tax (from completed Schedule URT-2220)	23.		
24. Interest: If payment is made after the original due date, add interest (for rates refer to Department Notice #3) ..	24.		
25. Penalty for late payment: If payment is made after the original due date, compute penalty of 10% of line 22 or or \$5, whichever is greater	25.		
26. Total Amount Owed (add lines 22 through 25)	26.		
27. Overpayment (line 21 minus lines 16, 17 and 23)	27.		
28. Refund (portion of amount on line 27 to be refunded)	28.		
29. Overpayment Credit (carryover to the following year's estimated URT account, line 27 minus line 28)	29.		

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 _____	
Street Address _____		Daytime Telephone Number of Preparer _____	
City _____	State _____ ZIP+4 _____	Preparer's Signature _____	
E-mail address _____		Check Box 1 ☐ Federal I.D. Number	
		2 ☐ Social Security Number	
		3 ☐ PTIN Number	

VN Please mail form to: Indiana Department of Revenue, P.O. Box 7228, Indianapolis, IN 46207-7228



Schedule
URT-2220
State Form 51252
(R2/ 8-06)

Indiana Department of Revenue
**Underpayment of
Estimated Utility Receipts Tax**

Period Ending BB ____/____/____

The purpose of this schedule is to calculate penalty for underpayment of utility receipts tax on a quarterly basis. The penalty is 10 percent of the total quarterly underpayments unless an exception to the penalty is met for a quarter in Part II.

Name of Corporation or Organization		Federal Identification Number			
B		A			
Part I - Calculation of Minimum Quarterly Payment					
1. Enter utility receipts tax due (line 16 of Form URT-1) if less than \$1,000 enter -0-	1				
2. Multiply line 1 by 80%, enter result on line 3	2			X .80	
3. Minimum required payment of utility receipts tax liability for the taxable year	3				
4. Enter prior year's utility receipts tax liability (do not reduce by estimated taxes paid) that is relative to the number of months in the current taxable year	4				
Part II - Calculation of Quarterly Underpayment or Exception to the Penalty					
5. Enter line 3 or line 4, whichever amount is less	5				
		(a) 1st quarter	(b) 2nd quarter	(c) 3rd quarter	(d) 4th quarter
6. Enter in column (a) through (d) the quarterly installment due dates corresponding to the 20th day of the 4th, 6th, 9th, and 12th months of the tax year	6	/ /	/ /	/ /	/ /
7. Enter the amount of utility receipts tax paid or credited on or before the due date of the quarterly installment.....	7				
8. Enter the overpayment, if any, from the preceding column in excess of any prior <underpayments> shown on line 11..	8				
9. Add line 7 and 8 for each column	9				
10. Divide line 5 by four (4) or by the number of quarters in the taxable year; enter result in columns (a) through (d).....	10				
11. Subtract line 10 from 9 for each quarter..... (If the result is a negative figure, you have not met an exception to the penalty for the quarter.)	11				
Part III - Calculation of Quarterly Underpayment Penalty					
12. Enter the overpayment, if any, from the preceding column in excess of any prior <underpayments> shown on line 15 .	12				
13. Add line 7 and line 12, for each column	13				
14. Divide line 1 by four, or by the number of quarters in the taxable year, but the divisor cannot be less than one. Enter result in each applicable column.....	14				
15. Subtract line 14 from line 13 for each column. If result is a negative figure, that is the <underpayment> for this quarter.	15				
16. If line 11 shows zero or more for a quarter, the overpayment exception is met. Enter zero on line 16. Otherwise, compute 10% penalty on the <underpayment> shown on line 15 for each column. Enter the penalty, if any, for the quarter as a positive figure	16				
17. Add line 16, columns (a) through (d). This is the total underpayment penalty . Enter here and carry amount to Form URT-1, line 23	17				

Instructions for Indiana Utility Receipts Tax Form URT-1 (8-06)

General Statement

The tax is imposed on the taxable gross receipts of an entity providing the retail sale of utility services for the taxable year.

The tax is an income tax imposed at a rate of one and four-tenths (1.4) percent on taxable gross receipts described below. All entities are subject to the tax if their taxable gross receipts exceed \$1,000.

Utility services are defined as providing electrical energy; natural gas (other than propane or liquefied petroleum gas) used for heat, light, cooling or power; water; steam; sewage; or telecommunications.

All entities are subject to the tax if they exceed the \$1,000 limitation mentioned above. This includes "S" Corporations, partnerships, limited liability companies and limited liability partnerships.

Taxable Receipts

Taxable receipts include the retail sale of utility services, judgments or settlements as compensation for lost retail sales, sales to a reseller if the utility is used in hotels, mobile home parks, or marinas, sales of water or gas to another for rebottling, installation, maintenance, repair, equipment, or leasing services provided and charges for the removal of the equipment, and all other receipts not segregated between retail and non-retail transactions.

Nontaxable Receipts

The following receipts are excluded from the computation of the utility receipts tax: sales to the U.S. government; interstate sales to the extent the state is prohibited from taxing the gross receipts by the Constitution of the United States; collections by a taxpayer of a tax, fee, or surcharge imposed by a governmental unit if the tax is imposed solely on the sales at retail of utility services, and the taxpayer collects the tax separately; wholesale sales to another generator or reseller of utilities; holding company receipts from electric member cooperatives; joint agency receipts from member municipal electric utilities; refundable deposits paid by a customer to the taxpayer; or an occasional sale of utility services by a taxpayer that is not regularly engaged in the trade or business of selling utility services.

Exempt Entities

Gross receipts received by the following entities are exempt from the utility receipt tax: conservancy districts; regional water, sewage or solid waste districts; a nonprofit corporation

formed solely for the purpose of supplying water to the public, or a corporation formed for the purpose of providing a combination of water and sewer to the public; a county solid waste management district, or a joint solid waste management district; a county onsite waste management district; or a political subdivision for sewer and sewer service.

Estimated Payments

If a taxpayer's annual tax liability exceeds \$1,000, the taxpayer is required to file quarterly estimated payments and remit 25 percent of the estimated annual tax due on each quarterly return.

If the taxpayer's annual liability exceeds \$40,000, the taxpayer is required to pay the quarterly estimated tax liability by electronic funds transfer (EFT). If the payment is made by EFT, the taxpayer is not required to file an estimated return.

The EFT registration form EFT-1 may be obtained on the Department's Web site at www.in.gov/dor/taxforms. Questions concerning the EFT registration process may be directed to departmental personnel by calling (317) 232-5500.

Estimated payments are due on the 20th day of the fourth, sixth, ninth and twelfth month of the taxpayer's taxable year.

Annual Returns

Form URT-1 should be filed annually by taxpayers that are subject to the utility receipts tax. The return is due on the 15th day of the fourth month following the close of the taxpayer's taxable year.

Extension of Time to File Payment

The extension payment form URT-Q is used to make a payment when additional time is necessary for filing the annual utility receipts tax return. A penalty for late payment will not be imposed if at least 90 percent of the tax due is paid by the original due date and the remaining balance, plus interest, is paid in full by the extended due date. A copy of the federal extension of time to file the annual income tax form must be attached to the URT-1 return.

The Department recognizes the Internal Revenue Service's application for automatic extension of time to file (Form 7004) and, if received, the electronic confirmation of the extension for filing the annual federal income tax return. If an extension of time to file applies to you, check box L on front of return. Do not file a separate copy of Form 7004 with the Department to request an Indiana extension.

If an extension payment for Indiana is not due, a copy of the federal extension need not be submitted separately, but must be attached to the annual utility receipts tax return when filed. Returns received within 30 days after the last date indicated on an attached federal extension will be considered timely filed. In the event a federal extension is not needed, a taxpayer may request an Indiana extension of time to file by writing to the Indiana Department of Revenue, Returns Processing Center, Corporate Income Tax Section, 100 N. Senate Ave., Indianapolis, IN 46204-2253.

Consolidated Return of an Affiliated Group

Corporations are considered to be affiliated if at least 80 percent of the voting stock of one corporation is owned by another corporation. Corporate members of an affiliated group that are incorporated in Indiana or authorized to do business in Indiana may file a consolidated utility receipts tax return. An election to file a consolidated return must be made at the time that the group files its first return.

If an election is made, the taxpayer must continue to file consolidated until the Department allows the taxpayer to change the manner in which it files its utility receipts tax return. All affiliated groups filing consolidated income tax returns with the Department must attach Schedule 8-D, Schedule of Indiana Affiliated Group Members, which is available from the Department at www.in.gov/dor/taxforms

Select checkbox #3 in question M, below the address section, to indicate if this is a consolidated filing.

NOTE: For more detailed information concerning the Utility Receipts Tax, refer to Commissioner's Directive 18.

NEW - Utility Services Use Tax

Effective July 1, 2006, an excise tax known as the utility services use tax is imposed on the retail consumption of utility services in Indiana at the rate of one and four-tenths (1.4) percent where the utility receipts tax is not paid by the utility providing the service.

Your entity may be liable for this tax if you purchase utility services from outside Indiana (or anywhere if for resale) and become the end user in Indiana of any part of the purchase. The person who consumes the utility service is liable for the utility services use tax based on the price of the purchase. Unless the seller of the utility service is registered with the Department to collect the utility services use tax on your behalf, you are required to remit this tax on Form USU-103. For more information, refer to Commissioner's Directive 32 available at www.in.gov/dor/reference/comdir/pdfs/cd32.pdf

Completing Form URT-1

Complete all pertinent information at the top of the return.

Please use the correct legal name of the corporation and present mailing address. For name change, check box at top of return and attach to return copies of amended Articles of Incorporation or Amended Certificate of Authority filed with the Indiana Secretary of State. The federal identification number shown in the box must be correct.

Enter your principal business activity code number in the designated box under the federal identification number. Use the six-digit business activity code, derived from the North American Industry Classification System (NAICS), as reported on the federal income tax return. A listing of these codes may be found through the Department's Internet address at: www.in.gov/dor/business/forms.html

List the Indiana county for your primary business location within the state. Place "O.O.S." in the county box for addresses outside Indiana.

Check all boxes on front of return that apply to the entity. If an extension of time to file applies to you, check question box L. Attach copy of extension form to the return or enter the electronic confirmation number received for extending the filing of your annual federal income tax return.

Line-Instructions

Lines 1 through 6. Enter the total taxable receipts by category for the period from the beginning until the end of your taxable year. Do not enter any negative figures.

Line 7. Add lines 1 through 6.

Line 8. Enter the amount of taxpayer deduction. Each taxable year a taxpayer is entitled to deduct from the taxpayer's gross receipts an amount equal to \$1,000. This amount is prorated if the taxpayer's tax period is less than one year. An affiliated group that files a consolidated return is entitled to only one deduction.

Line 9. Enter the bad debts from utility receipts of an accrual basis taxpayer in the same manner as the bad debt is calculated under IC 6-2.5-6-9.

Line 10. Enter the amount of depreciation deduction for an Indiana resource recovery system if a federal deduction has been claimed. The deduction is allowed if the resource recovery system processes solid or hazardous waste. The amount of deduction is prorated based on the total deduction allowed

multiplied by the percentage attributed to the tax year if the taxpayer is filing a short year URT-1 return.

Line 11. Deduct the receipts exempt from taxation under IC 6-8.1-15 and the Mobile Telecommunications Sourcing Act (4 U.S.C. 116 et seq.).

Line 12. Enter the amount included in gross receipts paid by the taxpayer during the period for the return of an empty container of the type customarily returned by the buyer of the contents for reuse as a container.

Line 13. Enter sales of bottled water or gas to the extent that the purchase of the water or gas was previously taxed and treated as a retail transaction under IC 6-2.3-3-6.

Line 14. Total deductions. Add lines 8 through 13.

Line 15. Indiana taxable utility receipts. Subtract line 14 from Line 7. Amount entered may not be less than zero (-0-).

Line 16. Utility receipts tax due. Multiply the amount on line 15 by 1.4 percent.

Line 17. Sales/use tax due. If you are not required to file an IT-20, IT-20S, IT-20NP, IT-65, FIT-20 or ST-103, report any sales or use tax on this line. Use the worksheet below.

Line 18. List the estimated utility receipts tax payments (Form URT-Q) made for the taxable year.

Line 19. If applicable, enter the amount of utility receipts tax overpayment carried over from a prior taxable period on line (a). Enter on line (b) the amount of payment made resulting from an extension of time to file the return for the taxable year. Combine the amounts and enter total on line 19c.

Use tax is imposed at the rate of six percent upon the use, storage or consumption of tangible personal property in Indiana that was purchased or rented in a retail transaction, wherever located, and sales tax was not paid. Examples of taxable items include magazine subscriptions, office supplies, electronic components and rental equipment. Any property purchased free of tax by use of an exemption certificate or from out-of-state, and converted to a nonexempt use by the business will be subject to the use tax. Complete the Sales/Use Tax Worksheet to compute any sales/use tax liability. For more information regarding use tax, call (317) 233-4015.

Sales/Use Tax Worksheet for Line 17			
List all purchases made during 2006 from out-of-state companies.			
Column A Description of tangible personal property purchased from out-of-state	Column B Date of Purchase(s)	Column C Purchase Price	
Magazine subscriptions:			
Mail order purchases:			
Internet purchases:			
Other purchases:			
1. Total purchase price of property subject to the sales/use tax	1		
2. Sales/use tax: Multiply line 1 by .06 (6%)	2		
3. Sales tax previously paid on the above items (up to 6% per item) plus other tax credits that offset use tax, attach explanation	3		
4. Total amount due: Subtract line 3 from line 2. Carry to Form URT-1, line 17. If the amount is a negative figure, enter zero -0- and put no entry on line 17 of the URT-1	4		

Line 20. Other Tax Liability Credits - Claim other allowable tax liability credits by entering name of the credit program, the three-digit credit ID code number for line (a) and on line 20b, the amount of your approved credit. As a nonrefundable tax liability credit, the amount is generally limited to the tax on line 16. If your claim exceeds the amount of your tax liability you must adjust by recalculating the credit to the amount that you may apply.

The following two credits are available for reducing utility receipts tax. A claim for credit must be filed in coordination with the amount of credit applied, if any, against other taxes such as the annual adjusted gross income tax. A detailed explanation or supporting schedule must be attached the return when claiming any credit on line 20. Refer Income Tax Information Bulletin 59 for more information about Indiana tax credits available to taxpayers.

Coal Gasification Technology Investment Tax Credit

(806) A credit is available for a qualified investment in an integrated coal gasification power plant or a fluidized bed combustion technology. A copy of taxpayer's certificate of compliance issued by the Indiana Economic Development Corporation must be attached.

For more information about this program, contact the Indiana Economic Development Corporation, One North Capitol, Suite 700, Indianapolis, IN 46204, or visit their Web site at: www.in.gov/iedc

Voluntary Remediation Tax Credit (836) A voluntary remediation state tax credit is available for qualified investments involving the redevelopment of a brownfield and environmental remediation. The Indiana Department of Environmental Management and the Indiana Development Finance Authority must determine and certify that the costs incurred in a voluntary remediation are qualified investments. The total amount of credits that may be granted in each state fiscal year is limited to \$2 million and must be claimed in a taxable year that begins before Dec. 31, 2007, excluding carry-forwards. Carryover of prior unused credit may be carried back only one year or carry forward up to five years.

For more information, contact the Indiana Department of Environmental Management, Indiana Government Center North, Room N-1101, Indianapolis, IN 46204, or visit their Web site at: www.in.gov/idem for additional information.

Line 21. Total of all payments and credits. Add the amounts on lines 18, 19c and 20b.

Line 22. Net tax due. Enter the difference if the sum of lines 16 and 17 is greater than line 21. If not, proceed to line 23 and line 27.

Line 23. Penalty for underpayment of estimated tax. Complete and attach Schedule URT- 2220.

Line 24. Interest. If payment is made after the original due date, interest on the late payment is due. To view a chart of the current interest rates charged, see Departmental Notice 3 at: www.in.gov/dor/reference/notices/pdfs/dn03.pdf

Line 25. Penalty for late payment. If payment is made after the original due date, there is a penalty of ten (10) percent of the net tax due (line 22) or \$5, whichever is greater.

Line 26. Total amount owed. Add lines 22 through 25.

Line 27. Overpayment. If line 20 is greater than the sum of lines 16, 17 and 23, enter the difference.

Line 28. Refund. Enter the portion of line 27 that you wish refunded.

Line 29. Overpayment credit. Enter the amount on line 27 that is to be applied to the following taxable year. NOTE: The total of lines 28 and 29 cannot exceed the amount on line 27.

Complete all information at the bottom of the return and mail the return to:

**Indiana Department of Revenue
P.O. Box 7228
Indianapolis, IN 46207-7228**

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

For Other Indiana Department of Revenue Forms:

Internet Address - www.in.gov/dor

Our homepage provides access to forms, information bulletins and directives, tax publications, e-mail, and various filing options.

Tax Forms Order Line - (317) 615-2581