



RETURN FOR INTERSTATE CARRIERS

State Form 22649 (R41 / 1-24)

Prescribed by the Department of Local Government Finance

FORM 103 – I

JANUARY 1, 2024

PRIVACY NOTICE

This form contains confidential information pursuant to IC 6-1.1-35-9.

For Assessor's Use Only

INSTRUCTIONS: (Attach to and file with Form 103 – Long.) This form is to be used by Commercial Airlines and Commercial Buslines for computing the True Tax Value of their transportation equipment operating in this state. (See 50 IAC 4.2-10.)

- A. "Commercial Airlines" defined - An airline with regularly scheduled flights and routes authorized and approved by the Federal Aviation Administration. (50 IAC 4.2-10-2)
- B. "Commercial Busline" defined - A company for hire that is principally engaged in the business of transporting persons by bus, and exclusively operates charter buses, which do not have scheduled routes. (50 IAC 4.2-10-3.1)

All taxpayers described above must first compute their Tentative True Tax Value on reverse side of this form in accordance with 50 IAC 4.2-10-1.

LINE BY LINE INSTRUCTIONS FOR PAGE 1: (NOTE: Commercial Airlines use only Lines 1 through 13. Commercial Buslines use only Lines 14 through 18.)

Line 1: Bring forward the totals from Line 40 (on the reverse side of this form), Columns A, B, C and D; to Line 1, Columns A, B, C and D respectively.

Line 2: Enter 30% of Line 1, Column C.

Line 3: Enter the greater of Line 1, Column D or Line 2.

Lines 4-12: First enter each type of aircraft operated in the taxing district for which this form is being filed.

- Column (A) Enter the total ground time of all of each type of aircraft operated in the taxing district for which the return is being filed.
- Column (B) Enter the portion of the time listed in Column A that all of each type of aircraft operated in this taxing district spent on the ground in this district only.
- Column (C) Divide Column B by Column A. This results in a percentage representing the portion of time that each type of aircraft actually spent on the ground in this taxing district vs. the amount of time they spent on the ground everywhere.
- Column (D) Enter the portion of Line 3, Column D that represents the portion of True Tax Value of each type of aircraft entered.
The total of Line 12, Column D must equal Line 3, Column D.
- Column (E) Multiply Column C by Column D for each type of aircraft entered.

Line 13: Total Lines 4 through 11 of Column E and enter here and on Form 103, Schedule A, Line 58.

Line 14: Bring forward the totals from Line 40, on the reverse side of this form, Columns A, B, C and D respectively. Line 15: Enter 30% of Line 14, Column C.

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Line 16: Enter the greater of Line 14, Column D or Line 15.

Line 17: Column B: Enter the total miles driven by the Indiana Fleet, regardless of where these miles are driven.

Column C: Enter the portion of miles in Column B that are driven by Indiana Fleet in Indiana only.

Column D: Divide Column C by Column B. This results in a percentage representing the portion of the miles driven in Indiana vs. the total miles driven.

Line 18: Multiply Line 16 by Line 17, Column D and enter here and on Form 103, Schedule A, Line 58.

Name (please type or print)

Address Where Property is Located (number and street, city, state, and ZIP code)

Round All Figures To Nearest Dollar (See 50 IAC 4.2-10)

INTERSTATE COMMERCIAL AIRCRAFT FLEET

LINE		A – TOTAL COST	B – ADJUSTMENTS	C – ADJUSTED COST	D – TRUE TAX VALUE	
1	Totals From Reverse Side	\$	\$	\$	\$	
2	30% of Adjusted Cost (Line 1, Column C)			\$		
3	Greater of Line 1, Column D or Line 2 (Must not be less than 30% of Line 1, Column C)				\$	
	Aircraft Type	A Total Ground Time	B Taxing District Ground Time	C Allocation Factor % (Col. B/A)	D Tentative True Tax Value (Line 3, Col. D Above)	E True Tax Value (Col. C x D)
4					\$	\$
5					\$	\$
6					\$	\$
7					\$	\$
8					\$	\$
9					\$	\$
10					\$	\$
11					\$	\$
12	Total Tentative True Tax Value – Line 3, Column D above.			\$	\$	
13	Total True Tax Value to Form 103, Schedule A, Line 58					

INTERSTATE COMMERCIAL BUSLINE FLEET

LINE		A – TOTAL COST	B – ADJUSTMENTS	C – ADJUSTED COST	D – TRUE TAX VALUE
14	Totals From Reverse Side				\$
15	30% of Adjusted Cost (Line 14, Column C)			\$	
16	Greater of Line 14, Column D or Line 15 (Must Not Be Less Than 30% of Line 14, Column C)				\$
			Indiana Fleet Total Miles	Indiana Fleet Indiana Miles	
17	Allocation Factor				X _____ %
18	Total True Tax Value to Form 103, Schedule A, Line 58				\$

NOTE: Carry totals on Line 40 below to front of Form 103 – I, Line 1 or Line 14.

YEAR OF ACQUISITION		COLUMN A	COLUMN B	COLUMN C		COLUMN D
LINE	POOL NUMBER: 1 (1 TO 4 YEAR)	TOTAL COST OR BASE YEAR VALUE	ADJUSTMENTS ** (See Note Below)	ADJUSTED COST	TTV%	TRUE TAX VALUE
1	1-2-23 To 1-1-24	\$	\$	\$	65%	\$
2	1-2-22 To 1-1-23	\$	\$	\$	50%	\$
3	1-2-21 To 1-1-22	\$	\$	\$	35%	\$
4	Prior To 1-2-21	\$	\$	\$	20%	\$
5	TOTAL POOL NUMBER 1	\$	\$	\$	--	\$
POOL NUMBER 2: (5 TO 8 YEAR LIFE)						
6	1-2-23 To 1-1-24	\$	\$	\$	40%	\$
7	1-2-22 To 1-1-23	\$	\$	\$	56%	\$
8	1-2-21 To 1-1-22	\$	\$	\$	42%	\$
9	1-2-20 To 1-1-21	\$	\$	\$	32%	\$
10	1-2-19 To 1-1-20	\$	\$	\$	24%	\$
11	1-2-18 To 1-1-19	\$	\$	\$	18%	\$
12	Prior To 1-2-18	\$	\$	\$	15%	\$
13	TOTAL POOL NUMBER 2	\$	\$	\$	--	\$
POOL NUMBER 3: (9 TO 12 YEAR LIFE)						
14	1-2-23 To 1-1-24	\$	\$	\$	40%	\$
15	1-2-22 To 1-1-23	\$	\$	\$	60%	\$
16	1-2-21 To 1-1-22	\$	\$	\$	55%	\$
17	1-2-20 To 1-1-21	\$	\$	\$	45%	\$
18	1-2-19 To 1-1-20	\$	\$	\$	37%	\$
19	1-2-18 To 1-1-19	\$	\$	\$	30%	\$
20	1-2-17 To 1-1-18	\$	\$	\$	25%	\$
21	1-2-16 To 1-1-17	\$	\$	\$	20%	\$
22	3-2-15 To 1-1-16	\$	\$	\$	16%	\$
23	3-2-14 To 3-1-15	\$	\$	\$	12%	\$
24	Prior To 3-2-14	\$	\$	\$	10%	\$
25	TOTAL POOL NUMBER 3	\$	\$	\$	--	\$
POOL NUMBER 4: (13 YEAR AND LONGER LIFE)						
26	1-2-23 To 1-1-24	\$	\$	\$	40%	\$
27	1-2-22 To 1-1-23	\$	\$	\$	60%	\$
28	1-2-21 To 1-1-22	\$	\$	\$	63%	\$
29	1-2-20 To 1-1-21	\$	\$	\$	54%	\$
30	1-2-19 To 1-1-20	\$	\$	\$	46%	\$
31	1-2-18 To 1-1-19	\$	\$	\$	40%	\$
32	1-2-17 To 1-1-18	\$	\$	\$	34%	\$
33	1-2-16 To 1-1-17	\$	\$	\$	29%	\$
34	3-2-15 To 1-1-16	\$	\$	\$	25%	\$
35	3-2-14 To 3-1-15	\$	\$	\$	21%	\$
36	3-2-13 To 3-1-14	\$	\$	\$	15%	\$
37	3-2-12 To 3-1-13	\$	\$	\$	10%	\$
38	Prior To 3-2-12	\$	\$	\$	5	\$
39	TOTAL POOL NUMBER 4	\$	\$	\$	--	\$
40	TOTAL ALL POOLS	\$	\$	\$	--	\$

NOTE: All Column B adjustments above must be supported on Form 106.