



RETURN FOR INTERSTATE CARRIERS

State Form 22649 (R43 / 02-26)
Prescribed by the Department of Local Government Finance

FORM 103 – I
PRIVACY NOTICE This form contains confidential information pursuant to IC 6-1.1-35-9.

JANUARY 1, 2026
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 the following pages 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 11. Commercial Buslines use only Lines 12 through 18.)

- Line 1:** Bring forward the totals from Line 40 (on page 2 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 4-9:** 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 10:** Enter the total tentative true tax value from Line 3, Column D.
- Line 11:** Total Lines 4 through 9 of Column E and enter here and on Form 103, Schedule A, Line 57.
- Line 12:** Bring forward the totals from Line 40, on page 2 of this form, Columns A, B, C and D respectively. Line 13: Enter 30% of Line 12, Column C.
- Line 13:** Enter 30% of Line 12, Column C.
- Line 14:** Enter the greater of Line 12, Column D or Line 13.
- Line 15:** Carry total from Page 3, Line 40A-2.
- Line 16:** Total of Lines 14 & 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 57.

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 Schedule A-1, Page 2	\$	\$	\$	\$	
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	Total Tentative True Tax Value – Line 3, Column D above.			\$	\$	
11	Total True Tax Value to Form 103, Section V, Line 57					

INTERSTATE COMMERCIAL BUSLINE FLEET

LINE		A – TOTAL COST	B – ADJUSTMENTS	C – ADJUSTED COST	D – TRUE TAX VALUE
12	Totals From Schedule A-1, Page 2				\$
13	30% of Adjusted Cost (Line 12, Column C)			\$	
14	Greater of Line 12, Column D or Line 13 (Must Not Be Less Than 30% of Line 12, Column C)				\$
15	Carry total from Page 3, Line 40 A-2				\$
16	Total of Lines 14 & 15				\$
			Indiana Fleet Total Miles	Indiana Fleet Indiana Miles	
17	Allocation Factor				X _____ %
18	Total True Tax Value to Form 103, Section V, Line 57				\$

* Lines 1, 6, 14, and 26 should be used to report personal property that is placed in service after January 1, 2025, and is located in a tax increment allocation area for which the base assessed value was determined before that date. All other acquisitions made during this period should be reported on Schedule A-2, located on Page 3 of this form. (IC 6-1.1-3-29).

NOTE: Carry totals on Line 40 below to front of Form 103 – I, Line 1 or Line 12.

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*	1-2-25 To 1-1-26	\$	\$	\$	65%	\$
2	1-2-24 To 1-1-25	\$	\$	\$	50%	\$
3	1-2-23 To 1-1-24	\$	\$	\$	35%	\$
4	Prior To 1-2-23	\$	\$	\$	20%	\$
5	TOTAL POOL NUMBER 1	\$	\$	\$	--	\$
POOL NUMBER 2: (5 TO 8 YEAR LIFE)						
6*	1-2-25 To 1-1-26	\$	\$	\$	40%	\$
7	1-2-24 To 1-1-25	\$	\$	\$	56%	\$
8	1-2-23 To 1-1-24	\$	\$	\$	42%	\$
9	1-2-22 To 1-1-23	\$	\$	\$	32%	\$
10	1-2-21 To 1-1-22	\$	\$	\$	24%	\$
11	1-2-20 To 1-1-21	\$	\$	\$	18%	\$
12	Prior To 1-2-20	\$	\$	\$	15%	\$
13	TOTAL POOL NUMBER 2	\$	\$	\$	--	\$
POOL NUMBER 3: (9 TO 12 YEAR LIFE)						
14*	1-2-25 To 1-1-26	\$	\$	\$	40%	\$
15	1-2-24 To 1-1-25	\$	\$	\$	60%	\$
16	1-2-23 To 1-1-24	\$	\$	\$	55%	\$
17	1-2-22 To 1-1-23	\$	\$	\$	45%	\$
18	1-2-21 To 1-1-22	\$	\$	\$	37%	\$
19	1-2-20 To 1-1-21	\$	\$	\$	30%	\$
20	1-2-19 To 1-1-20	\$	\$	\$	25%	\$
21	1-2-18 To 1-1-19	\$	\$	\$	20%	\$
22	1-2-17 To 1-1-18	\$	\$	\$	16%	\$
23	1-2-16 To 1-1-17	\$	\$	\$	12%	\$
24	Prior To 1-2-16	\$	\$	\$	10%	\$
25	TOTAL POOL NUMBER 3	\$	\$	\$	--	\$
POOL NUMBER 4: (13 YEAR AND LONGER LIFE)						
26*	1-2-25 To 1-1-26	\$	\$	\$	40%	\$
27	1-2-24 To 1-1-25	\$	\$	\$	60%	\$
28	1-2-23 To 1-1-24	\$	\$	\$	63%	\$
29	1-2-22 To 1-1-23	\$	\$	\$	54%	\$
30	1-2-21 To 1-1-22	\$	\$	\$	46%	\$
31	1-2-20 To 1-1-21	\$	\$	\$	40%	\$
32	1-2-19 To 1-1-20	\$	\$	\$	34%	\$
33	1-2-18 To 1-1-19	\$	\$	\$	29%	\$
34	1-2-17 To 1-1-18	\$	\$	\$	25%	\$
35	1-2-16 To 1-1-17	\$	\$	\$	21%	\$
36	3-2-15 To 1-1-16	\$	\$	\$	15%	\$
37	3-2-14 To 3-1-15	\$	\$	\$	10%	\$
38	Prior To 3-2-14	\$	\$	\$	5	\$
39	TOTAL POOL NUMBER 4	\$	\$	\$	--	\$
40	TOTAL ALL POOLS	\$	\$	\$	--	\$

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

Schedule A-2 should be used to report personal property that is not subject to the 30% minimum valuation limitation under IC 6-1.1-3-29. This includes personal property placed in service after January 1, 2025, that is not located in a tax increment allocation area for which the base assessed value was determined before that date.

* Carry the total from Line 40-A2, Column D of "TOTAL ALL POOLS", to Line 15 found on Page 1 of this form.

ROUND ALL FIGURES BELOW TO THE NEAREST DOLLAR.

YEAR OF ACQUISITION		COLUMN A	COLUMN B	COLUMN C		COLUMN D
		TOTAL COST OR BASE YEAR VALUE	ADJUSTMENTS ** Detail Must Be Shown on Form 106	ADJUSTED COST	T.T.V.%	TRUE TAX VALUE
POOL NUMBER 1: (1 TO 4 YEAR LIFE)						
1-A2	1-2-25 To 1-1-26	\$	\$	\$	65	\$
5-A2	TOTAL POOL NUMBER 1	\$	\$	\$		\$
POOL NUMBER 2: (5 TO 8 YEAR LIFE)						
6-A2	1-2-25 To 1-1-26	\$	\$	\$	40	\$
13-A2	TOTAL POOL NUMBER 2	\$	\$	\$		\$
POOL NUMBER 3: (9 TO 12 YEAR LIFE)						
14-A2	1-2-25 To 1-1-26	\$	\$	\$	40	\$
25-A2	TOTAL POOL NUMBER 3	\$	\$	\$		\$
POOL NUMBER 4: (13 YEAR AND LONGER LIFE)						
26-A2	1-2-25 To 1-1-26	\$	\$	\$	40	\$
39-A2	TOTAL POOL NUMBER 4	\$	\$	\$		\$
40-A2*	TOTAL ALL POOLS	\$	\$	\$		\$

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