



ANNUAL REPORT

State Form 40408 (R25 / 11-25) / U.D. Form 45

Prescribed by the Department of Local Government Finance

DLGF File Number

DLGF Distributable

PRIVACY NOTICE: The records in this series are CONFIDENTIAL according to IC 6-1.1-35-9.

- ☐ NOTE: For taxpayers with less than \$2,000,000 cost to report within a county, legislation was passed in 2025 which exempts this property. If you are declaring this exemption, check this box, enter the total acquisition cost of your personal (state distributable) property in the named county or counties, and complete only Section I, II, and III of this form.

County:

Acquisition Cost:

_____	_____
_____	_____
_____	_____

If you own distributable property in multiple counties but not all of the property is eligible for the exemption, you are responsible for backing out any exempt property from the overall sum you report to the Department. If you own distributable property in just one (1) county (and in only one (1) taxing district in that county) in Indiana and the total acquisition cost of that property is less than \$2,000,000 and you otherwise would have filed locally rather than with the Department, file Form 103-Short or Form 103-Long with the applicable assessor and declare the exemption on that form.

SPECIAL NOTE: This exemption does NOT apply to distributable property that is assessed under IC 6-1.1-8 and is owned by a public utility subject to regulation by the Indiana Utility Regulatory Commission. Also, a taxpayer who owns, holds, possesses, or controls leased or rented personal/distributable property and who is filing a Form 103-Short or Form 103-Long locally may, as deemed necessary by the applicable assessor, need to file Form 103-O or Form 103-N, as applicable, to verify that the taxpayer is the appropriate taxpayer to claim this exemption. The Department also reserves the right to request a taxpayer filing a Form UD-45 to disclose information concerning leased property to ensure the proper taxpayer is claiming the exemption.

PLEASE SEE THE GENERAL INSTRUCTIONS FOR EXAMPLES OF HOW AN ELIGIBLE TAXPAYER WOULD PROPERLY FILE.

INSTRUCTIONS:

1. This Annual Report should be prepared in duplicate.
2. Send one (1) copy to: Department of Local Government Finance
Utility Specialist
100 North Senate Ave., Room N1058
Indianapolis, IN 46204
Telephone: (317) 232-3756 or (317) 232-3765
Additional forms and information may be found on our website: www.in.gov/dlgef.
3. One (1) copy is to be kept in the files of the taxpayer as a part of its permanent records.

NOTICE: All public utility companies, including all water, sewage, electric, pipeline, telephone, telegraph, and bus companies are required to file annual reports under IC 6-1.1-8-19. Failure to file the required reports by the due date will result in penalties.

SECTION I

Name of Utility Company	Tax Year
Street Address (number and street, city, state, and ZIP code)	
Name of Officer to Whom Notice of Assessment and Correspondence Should Be Sent	Telephone Number ()
Mailing Address of Officer (if different from above) (number and street)	Email Address
City, State, and ZIP Code	Fax Number ()
Type of Utility (select all that apply) <input type="checkbox"/> Electric <input type="checkbox"/> Solar <input type="checkbox"/> Wind Power <input type="checkbox"/> Hydroelectric <input type="checkbox"/> Gas <input type="checkbox"/> Water <input type="checkbox"/> Sewage <input type="checkbox"/> Pipeline <input type="checkbox"/> Telephone <input type="checkbox"/> Bus <input type="checkbox"/> REMC	

SECTION II

QUESTIONS

Fiscal Year End	Federal Income Tax Year End
If Federal Return is Filed as Part of Consolidated Group, Name Filed Under	Location of Accounting Records
Form of Business <input type="checkbox"/> Partnership or Joint Venture <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Other (describe) _____ FEIN: _____	
Did You Own, Hold, Possess, or Control Any Leased or Rented Depreciable Property on January 1? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, then report the local fixed personal property on Form 103-N to the local assessor and list on Part I-A or Part II of Schedule A-2 of this report. Report the leased personal property used as distributable on Part I-B or Part II of Schedule A-2 of this report.	

SECTION III

CERTIFICATION

Under penalties of perjury, I hereby certify that the report (including any accompanying schedules and statements), to the best of my knowledge and belief, is true, correct, and complete; if applicable, reports all taxable property owned, held, possessed, or controlled by the named taxpayer on the assessment date, as required by law; and is prepared in accordance with IC 6-1.1-8 and regulations promulgated with respect hereto.

Signature of Authorized Person	Printed Name of Authorized Person	Title	Date Signed (month, day, year)
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SUPPLEMENTAL INFORMATION

Please complete the sections that apply to the taxpayer.

	IN INDIANA	OUTSIDE INDIANA	INDIANA %
A. All Utility Companies			
Revenues			
Investment (Net)			
B. Telephone Companies			
Miles of Single Wire			
Miles of Fiber Optic Cable			
Miles of Other Wire or Cable			
TOTAL:			
Number of Microwave Sites			
Number of Access Lines			
C. Electric Companies & REMC's			
Miles of Transmission Lines			
Miles of Distribution Lines			
TOTAL:			
D. Gas, Pipeline, Water & Sewage Companies			
Miles of Main or Truck Lines			
Miles of Laterals or Gathering Lines			
TOTAL:			
E. Bus Companies			
Route Miles			

Additional Information and Remarks

SCHEDULE A – COMPUTATION OF ASSESSMENT

Report all values at federal tax basis, unless otherwise noted.

*Column A of this schedule should be used to report personal property that is subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes property placed in service on or before January 1, 2025, as well as property placed in service after January 1, 2025 that is located in a tax increment allocation area for which the base assessed value was determined before January 1, 2025.

** Column B should be used to report personal property that is not subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes 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.

If you are unsure of whether personal property placed in service is located in a tax increment allocation area, please contact the assessor where the property is located. Taxpayers may also refer to information on TIFs published by the Department at <http://gateway.ifionline.org/TIFviewer/> and at the taxpayer portal: <https://gateway.ifionline.org/public/taxpayer/>.

Name of Taxpayer	
Does Column B consist only of 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 January 1, 2025?	<input type="checkbox"/> Yes <input type="checkbox"/> No

	COLUMN A* Property Subject to 30% Floor	COLUMN B** Property Not Subject to 30% Floor	Line
1. Utility Plant and Property in Service			1
2. Non-Utility Property			2
3. Plant Held for Future Use			3
4. Subtotal (Sum of Lines 1, 2, and 3) Less: Locally Assessed Real Property Included In: (Do not include R/O/W, easements, or towers)			4
5. Utility Plant and Property in Service			5
6. Non-Utility Property			6
7. Plant Held for Future Use			7
8. Subtotal – Locally Assessed Real Property (Sum of Lines 5, 6, and 7)			8
9. TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Property) (Line 4 minus Line 8)			9
10. Organization Expense			10
11. Acquisition Adjustment			11
12. ADJUSTED COST (Sum of Lines 9, 10, and 11)			12
DEDUCTIONS AND EXEMPTIONS (at cost)			
13. Intangibles (Attach Explanation)			13
14. Less: Intangibles for Locally Assessed Real Property			14
15. Net Intangibles (Must provide supporting documentation) (Line 13 minus Line 14)			15
16. Industrial Air Purification Equipment in Service (Schedule A-3)			16
17. Water Pollution Control Equipment in Service (Schedule A-4)			17
18. TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 15, 16, and 17)			18
19. TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Line 12 minus Line 18)			19

SCHEDULE A IS CONTINUED ON FOLLOWING PAGE

SCHEDULE A – COMPUTATION OF ASSESSMENT (continued)

Report all values at federal tax basis, unless otherwise noted.

20.	TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (carry forward Line 19 of Page 3)			20
DEPRECIATION, AMORTIZATION, AND CREDIT FOR GROSS ADDITIONS				
21.	Accumulated Depreciation (as computed for Federal Tax purposes)			21
22.	Accumulated Amortization Reserve			22
23.	Subtotal – Depreciation and Amortization (Line 21 plus Line 22)			23
24.	Less: Accumulated Depreciation Applicable to Locally Assessed Real Property			24
25.	Accumulated Depreciation and Amortization Applicable to Pollution Control Equipment			25
26.	Amortization Reserve for Locally Assessed Real Property			26
27.	Amortization Reserve for Intangibles Deducted on Line 15			27
28.	Subtotal – Net Depreciation and Amortization (Line 23 minus Lines 24, 25, 26, and 27)			28
29.	Credit for Gross Additions (Schedule A-1)			29
30.	TOTAL DEPRECIATION, AMORTIZATION, AND CREDITS (Sum of Lines 28 and 29)			30
31.	TENTATIVE VALUE OF PROPERTY IN SERVICE (Line 20 minus Line 30)			31
32.	MINIMUM VALUE OF PROPERTY IN SERVICE (For Column A, Thirty Percent (30%) of Line 20; does not apply to Column B)			32
33.	NET VALUE OF PLANT AND PROPERTY IN SERVICE (For Column A, Greater of Lines 31 or 32; For Column B, carry forward Line 31)			33
34.	TOTAL NET VALUE OF PLANT AND PROPERTY IN SERVICE (Sum of Line 33, Columns A and B)			34
ADDITIONS: (Report at True Tax Value from applicable schedule.)				
35.	Construction in Process (Schedule A-1)			35
36.	Leased Distributable Property (Schedule A-2, not included in Line 1)			36
37.	ADDITIONS (Sum of Lines 35 and 36)			37
38.	TOTAL ADDITIONS (Sum of Line 37, Columns A and B)			38
OTHER SCHEDULES (if applicable)				
39.	REMC Schedule (Schedule A-5)			39
40.	Pipelines – Pipe Valuation (Schedule A-6)			40
41.	Pipelines – Other Property (Schedule A-7)			41
42.	Passenger Buses (Schedule A-8)			42
43.	Other _____ (Must attach explanation)			43
44.	TOTAL OTHER (Sum of Line 43, Columns A and B)			44
45.	TOTAL (Sum of Lines 34, 38, 39, 40, 41, 42, and 44)			45
46.	ASSESSED VALUE (Line 45, rounded to nearest ten dollars)			46

ASSESSED VALUE OF CERTAIN WIND POWER DEVICES

1. Do you own or operate one (1) or more wind power devices? If yes, answer Question 2, 3, and 4. If no, proceed to Page 5. ☐ Yes ☐ No

2. Are you filing a public utility company's first annual report as the new owner of the wind power device(s) following a change in ownership, as defined in IC 6-1.1-8-19(d)? ☐ Yes ☐ No

3. If you are the new owner following a change in ownership, who was the previous owner of the wind power device(s)? _____

4. Have you signed or countersigned an economic development agreement or financial agreement with a county, as described in IC 6-1.1-8-19.5(b)? ☐ Yes ☐ No

If Yes to Question 2 and No to Question 4 – If the valuation amount that a public utility company has entered above on Line 43, Assessed Value is lower than the valuation amount the previous owner valued the wind power device(s) at on the previous owner's last annual report before the change in ownership, the public utility company shall, on its first annual report following the change of ownership, value the wind power device(s) at the same valuation that the previous owner valued the devices prior to the change in ownership on the previous owner's last annual report.

Assessed Value of Wind Power Device(s) on Previous Annual Report: \$ _____	# of Devices _____	Date of Ownership Change: _____
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SCHEDULE A-1

COMPUTATION OF VALUE FOR CONSTRUCTION IN PROCESS
COMPUTATION OF CREDIT FOR GROSS ADDITIONS
REPORTING OF CONTRIBUTIONS IN AID OF CONSTRUCTION AND CUSTOMER ADVANCES FOR CONSTRUCTION

SCHEDULE I PROPERTY SUBJECT TO 30% FLOOR					
Schedule I should be used to report personal property that is subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes property placed in service on or before January 1, 2025, as well as property placed in service after January 1, 2025 that is located in a tax increment allocation area for which the base assessed value was determined before January 1, 2025.					
A. CONSTRUCTION IN PROCESS AS OF 12/31	FEDERAL TAX COST	FEDERAL DEPRECIATION (if any)	NET TAX VALUE (Cost Less Depreciation)	CIP % (50 IAC 5.1-9-1)	VALUE OF CIP
	\$				Carry Value Below to Line 35, Column A of Schedule A.
	\$				
	\$				
Distributable Equipment	\$	\$	\$	X 10%	\$

B. GROSS ADDITIONS MADE DURING THE PAST YEAR	FEDERAL TAX COST (Carry to UD-1D Worksheet, if applicable)	FEDERAL DEPRECIATION (if any)	NET TAX VALUE (Cost Less Depreciation)	CREDIT % (50 IAC 5.1-6-8)	CREDIT FOR GROSS ADDITIONS
	\$				Carry Value Below to Line 29, Column A of Schedule A.
	\$				
	\$				
Distributable Equipment	\$	\$	\$	X 60%	\$

C. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) AND CUSTOMER ADVANCES FOR CONSTRUCTION (CAFC)	PRIOR TO 1987	1987 TO PRESENT
Cost of: CIAC and CAFC Included in Line 1, Column A of Schedule A	\$	\$
Amount of Depreciation: Included in Line 21, Column A of Schedule A that is applicable to CIAC and CAFC.	\$	\$

NOTE: CIAC and CAFC are taxable per 50 IAC 5.1-7-2.

CIP/Gross Additions

Please attach a breakdown with the corresponding values and dates when claiming CIP and/or Gross Additions. Failure to provide a breakdown with the values and dates will result in denial of the claim.

SCHEDULE A-1 (continued)

**COMPUTATION OF VALUE FOR CONSTRUCTION IN PROCESS
COMPUTATION OF CREDIT FOR GROSS ADDITIONS
REPORTING OF CONTRIBUTIONS IN AID OF CONSTRUCTION AND CUSTOMER ADVANCES FOR CONSTRUCTION**

SCHEDULE II PROPERTY NOT SUBJECT TO 30% FLOOR

Schedule II should be used to report personal property that is not subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes 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.

A. CONSTRUCTION IN PROCESS AS OF 12/31	FEDERAL TAX COST	FEDERAL DEPRECIATION (if any)	NET TAX VALUE (Cost Less Depreciation)	CIP % (50 IAC 5.1-9-1)	VALUE OF CIP
	\$				Carry Value Below to Line 35, Column B of Schedule A.
	\$				
	\$				
Distributable Equipment	\$	\$	\$	X 10%	\$

B. GROSS ADDITIONS MADE DURING THE PAST YEAR	FEDERAL TAX COST (Carry to UD-ID Worksheet, if applicable)	FEDERAL DEPRECIATION (if any)	NET TAX VALUE (Cost Less Depreciation)	CREDIT % (50 IAC 5.1-6-8)	CREDIT FOR GROSS ADDITIONS
	\$				Carry Value Below to Line 29, Column B of Schedule A.
	\$				
	\$				
Distributable Equipment	\$	\$	\$	X 60%	\$

C. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) AND CUSTOMER ADVANCES FOR CONSTRUCTION (CAFC)	PRIOR TO 1987	1987 TO PRESENT
Cost of: CIAC and CAFC Included in Line 1, Column B of Schedule A	\$	\$
Amount of Depreciation: Included in Line 21, Column B of Schedule A that is applicable to CIAC and CAFC.	\$	\$

NOTE: CIAC and CAFC are taxable per 50 IAC 5.1-7-2.

CIP/Gross Additions

Please attach a breakdown with the corresponding values and dates when claiming CIP and/or Gross Additions. Failure to provide a breakdown with the values and dates will result in denial of the claim.

SCHEDULE A-2 – LEASED PROPERTY

- INSTRUCTIONS:
- 1. Report below all tangible personal property within the state which is held, possessed, or controlled but not owned.
 - 2. If property is to be assessed to a person holding, possessing, or controlling the property, the taxpayer shall complete Schedule I-A and I-B.
 - 3. If property is to be assessed to the owner, the taxpayer shall complete Schedule II.
 - 4. Attach additional schedules, if necessary.
 - 5. Send one (1) copy to county assessor.

SCHEDULE I A ASSESS TO TAXPAYER					
Schedule I-A should be used to report personal property that <u>is</u> subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes property placed in service on or before January 1, 2025, as well as property placed in service after January 1, 2025 that is located in a tax increment allocation area for which the base assessed value was determined before January 1, 2025.					
COUNTY	TOWNSHIP, CITY, TOWN OR TAXING DISTRICT	NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY	COST	ACCUMULATED DEPRECIATION	TRUE TAX VALUE (TTV)
TOTALS					
CARRY TRUE TAX VALUE (TTV) OR 30% MINIMUM (WHICHEVER IS HIGHER) TO SCHEDULE A, LINE 36, COLUMN A			(Cost x .3 = Minimum Value)		(Greater of 30% or TTV)

SCHEDULE I B ASSESS TO TAXPAYER					
Schedule I-B should be used to report personal property that is <u>not</u> subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes 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.					
COUNTY	TOWNSHIP, CITY, TOWN OR TAXING DISTRICT	NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY	COST	ACCUMULATED DEPRECIATION	TRUE TAX VALUE (TTV)
TOTALS - CARRY TRUE TAX VALUE (TTV) TO SCHEDULE A, LINE 36, COLUMN B					

SCHEDULE A-2 IS CONTINUED ON THE NEXT PAGE

SCHEDULE A-2 – LEASED PROPERTY (continued)

INSTRUCTIONS: 1. Report below all tangible personal property within the state which is held, possessed, or controlled but not owned.
2. If property is to be assessed to a person holding, possessing, or controlling the property, the taxpayer shall complete Schedule I-A and I-B.
3. If property is to be assessed to the owner, the taxpayer shall complete Schedule II.
4. Attach additional schedules, if necessary.
5. Send one (1) copy to county assessor.

SCHEDULE II ASSESS TO OWNER				
COUNTY	TOWNSHIP, CITY, TOWN OR TAXING DISTRICT	NAME AND ADDRESS OF OWNER	DESCRIPTION OF PROPERTY	TRUE TAX VALUE (TTV)

SCHEDULE B – BALANCE SHEET
As of December 31st

ASSETS	
Utility Plant:	
Utility Plant In Service	
Less Accumulated Depreciation	
Net Plant In Service	
Construction-In-Progress	
Property Held for Future Use	
Total Utility Plant	
Other Property:	
Nonutility Property and Investments - Net	
Other Assets - Net	
Total Other Property - Net	
Current Assets:	
Cash and Cash Equivalents	
Financial Investments	
Accounts Receivable <i>(Net of Doubtful Accounts)</i>	
Material and Supplies	
Fuel	
Gas in Storage	
Other Inventories	
Prepayments and Other Current Assets	
Total Current Assets	
Deferred Debits:	
Unamortized Debt Discount and Expense	
Other:	
Total Deferred Debits	
TOTAL ASSETS:	

LIABILITIES & STOCKHOLDERS' EQUITY	
Current Liabilities:	
Notes Payable	
Accounts Payable	
Accrued Expenses	
Short-Term Debt	
Current Maturities of Long-Term Debt	
Other Current Liabilities	
Total Current Liabilities	
Deferred Credits:	
Deferred Incomes Taxes	
Unamortized Investment Tax Credit	
Customer Advances for Construction	
Other Deferred Credits	
Total Deferred Credits	
Long-Term Debt	
Other Liabilities	
Contributions In Aid of Construction	
Total Liabilities	
Stockholders' Equity:	
Common Stock	
Preferred Stock	
Paid-In Capital	
Retained Earnings	
Other Capital	
Total Stockholders' Equity	
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	

SCHEDULE C-1 - RECONCILIATION

This schedule is to be used to reconcile your book basis numbers to your tax basis numbers and to reconcile Schedule B to Schedule A, Column A. Schedule A, Column A is used to report personal property that is subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes property placed in service on or before January 1, 2025, as well as property placed in service after January 1, 2025 that is located in a tax increment allocation area for which the base assessed value was determined before January 1, 2025.

	Balance – January 1	Net Additions	Balance – December 31
Total Plant – Book Basis			
Reconciling Items:			
Total Plant – Tax Basis (December 31st Balance Must Be Reflected in Line 4, Column A of Schedule A)			

	Balance – January 1	Net Additions	Balance – December 31
Accumulated Depreciation – Book Basis			
Reconciling Items:			
Accumulated Depreciation – Tax Basis (Carry December 31st Balance of Line 21, Column A of Schedule A)			
<input type="checkbox"/> Check Box if Tax Depreciation was Estimated			

	Balance – January 1	Net Additions	Balance – December 31
Accumulated Amortization – Book Basis			
Reconciling Item:			
Accumulated Amortization – Tax Basis (Carry December 31st Balance to Line 22, Column A of Schedule A)			

Explanations

SCHEDULE C-2 - RECONCILIATION

This schedule is to be used to reconcile your book basis numbers to your tax basis numbers and to reconcile Schedule B to Schedule A, Column B. Schedule A, Column B is used to report personal property that is not subject to the 30% minimum valuation limitation under IC 6-1.1-8-45, which includes 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.

	Balance – January 1	Net Additions	Balance – December 31
Total Plant – Book Basis			
Reconciling Items:			
Total Plant – Tax Basis (December 31st Balance Must Be Reflected in Line 4, Column A of Schedule B)			

	Balance – January 1	Net Additions	Balance – December 31
Accumulated Depreciation – Book Basis			
Reconciling Items:			
Accumulated Depreciation – Tax Basis (Carry December 31st Balance of Line 21, Column B of Schedule A)			
<input type="checkbox"/> Check Box if Tax Depreciation was Estimated			

	Balance – January 1	Net Additions	Balance – December 31
Accumulated Amortization – Book Basis			
Reconciling Item:			
Accumulated Amortization – Tax Basis (Carry December 31st Balance to Line 22, Column B of Schedule A)			

Explanations

SCHEDULE D – INCOME STATEMENT FOR LAST THREE (3) YEARS

ITEM			
1. OPERATING INCOME REVENUES			
Gross Operating Revenues (<i>Years Ending December 31</i>)			
Expense Operation			
Maintenance			
Depreciation			
State and Local Property Taxes			
Other State Taxes			
Federal Taxes			
Other:			
Other:			
Other:			
Total Operating Expenses:			
OPERATING INCOME			
2. OTHER INCOME			
Interest Income			
Dividend Income			
Miscellaneous Income			
Other:			
Other:			
Total Other Income:			
INCOME BEFORE INTEREST AND OTHER CHARGES			
3. INTEREST AND OTHER CHARGES			
Interest on Long Term Debt			
Other Interest Charges			
Other Charges:			
Other Charges:			
Total Interest and Other Charges:			
NET INCOME OR (LOSS)			

SCHEDULE E – ASSESSMENT DISTRIBUTION

INSTRUCTIONS:

1. Report Distributable property as a percent of investment or as a mileage figure.
2. See Instructional letter for Annual Report UD-45 for further instruction.
3. Attach additional sheets as necessary, only totaling at the end of all lines. **DO NOT SUBTOTAL BY COUNTY.**
4. If you are unsure of the DLGF number (taxing district number), please contact the appropriate assessor where the property is located or see our website: www.in.gov/dlgf.
If you do not know the township, please contact the county assessor for assistance. **DO NOT LEAVE DLGF NUMBER BLANK.**
5. **If you have over twenty (20) different taxing districts, the Department would request that Schedule E be reported electronically. Schedule E may be reported via email in Excel format to utilities@dlgf.in.gov. Please contact the Department for the proper electronic format.**
6. If you use a percentage, please be sure your total is equal to 100 percent. Rounding errors may cause variances.

☐ ***Please check the box if your distribution has not changed from prior year. You do not need to fill out the section below.***

[illegible]

* Column must be completed, and submissions must include the correct DLGF Number.

**** If submission uses percentages, column should equal 100%.**