



# COMMERCIAL VESSEL TONNAGE TAX RETURN

State Form 43779 (R / 10-01)

Prescribed by the Department of Local Government Finance

Approved by State Board of Accounts, 1990

FORM CVTT-1

## INSTRUCTIONS: (Additional information on reverse side)

1. This return is to be filed in triplicate with the Auditor of the State of Indiana on or before July 1st of each year. I.C. 6-6-6-3.
2. This return is required to be filed by each navigation company incorporated under the laws of the State of Indiana, and by each person who, on May 1st of that year, owned a commercial vessel which was, under the navigation laws of the United States, registered at an Indiana Port on May 1st of that year. I.C. 6-6-6-3.
3. If this is the first year for filing, the commercial vessel owner must include with its return a certified copy of the most recent registration certificate issued for such vessel owned and registered at an Indiana Port. In subsequent years, the owner must include a certified copy of any registration certificate issued for such vessel after the date on which the immediately preceding return was filed. I.C. 6-6-6-4.
4. Enclose a check payable to Treasurer of State I.C. 6-6-6-5.

| TAXPAYER INFORMATION                                                                                                                                                                                                                                                                                                                                                                               |                              |                |                         |                        |             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------|-------------------------|------------------------|-------------|
| Name of taxpayer                                                                                                                                                                                                                                                                                                                                                                                   |                              |                |                         |                        |             |
| Address (number and street)                                                                                                                                                                                                                                                                                                                                                                        |                              |                |                         |                        |             |
| City, State, ZIP code                                                                                                                                                                                                                                                                                                                                                                              |                              |                |                         | County of Indiana port |             |
|                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                |                         |                        |             |
| LIST ALL VESSELS SUBJECT TO THE COMMERCIAL VESSEL TONNAGE TAX<br>(Attach additional sheets if necessary.)                                                                                                                                                                                                                                                                                          |                              |                |                         |                        |             |
| DATE OF<br>REGISTRATION                                                                                                                                                                                                                                                                                                                                                                            | KIND OF<br>VESSEL            | NAME OF VESSEL | PORT OF<br>REGISTRATION | GROSS<br>TONNAGE       | NET TONNAGE |
|                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                |                         |                        |             |
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| TOTAL NET TONS                                                                                                                                                                                                                                                                                                                                                                                     |                              |                |                         |                        |             |
| TAX RATE (Multiply Total Net Ton by \$.03 per Net Ton)                                                                                                                                                                                                                                                                                                                                             |                              |                |                         |                        | \$ .03      |
| TAX DUE (See instruction 4 above)                                                                                                                                                                                                                                                                                                                                                                  |                              |                |                         |                        |             |
| Under the penalties of perjury, I hereby certify that this return (including accompanying schedules and statements), to the best of my knowledge and belief, is true, correct, and complete; reports all vessels subject to tax owned, held, possessed or controlled by the named taxpayer; and is prepared under I.C. 6-6-6 as amended, and regulations, if any promulgated with respect thereto. |                              |                |                         |                        |             |
| Signature of authorized person                                                                                                                                                                                                                                                                                                                                                                     |                              | Printed name   |                         |                        | Date        |
| Title                                                                                                                                                                                                                                                                                                                                                                                              | Telephone number<br>(      ) |                | Signature of preparer   |                        |             |

## ADDITIONAL INFORMATION

*The following are relevant statutory provisions dealing with the Commercial Vessel Tonnage Tax (I.C. 6-6-6)*

### **I.C. 6-6-6-1 "COMMERCIAL VESSEL" Defined**

Section 1: For purposes of (I.C. 6-6-6), the term "Commercial Vessel" means a watercraft which is engaged in commerce.

### **I.C. 6-6-6-2 TAXABLE VESSEL; Rate**

Section 2: Each year a commercial vessel is subject to the tonnage tax imposed under (I.C. 6-6-6) if the vessel is, under the navigation laws of the United States, registered at an Indiana Port on May 1st of that year. The amount of tonnage tax due for the year on the vessel is three cents (\$.03) per net ton.

### **I.C. 6-6-6-3 RETURN; Filing**

Section 3: On or before July 1st of each year, the following persons shall file a tonnage tax return with the State Auditor:

- (1) each navigation company incorporated under the laws of this state; and
- (2) each person who, on May 1st of that year, owned a commercial vessel which was, under the navigation laws of the United States, registered at an Indiana Port on May 1st of that year.

The tonnage tax return for a year shall contain the name of each vessel owned on May 1st of that year by the person filing the return. The return shall also contain the tonnage and port of registration, as of May 1st of that year, of each vessel listed on the return.

### **I.C. 6-6-6-4 CERTIFIED COPY OF REGISTRATION CERTIFICATE REQUIRED**

Section 4: When he files his first tonnage tax return, a commercial vessel owner shall include with the return a certified copy of the most recent registration certificate for each vessel which he owns and which is registered at an Indiana Port. The vessel owner shall include with each subsequent return a certified copy of any registration certificate issued to him for such a vessel after the date on which he filed his immediately preceding tonnage tax return.

### **I.C. 6-6-6-5 LIABILITY FOR TAX; Payment Date**

Section 5: The owner of a commercial vessel is liable for the tonnage tax imposed on it. Each year a commercial vessel owner shall, when he files his tonnage tax return, pay the state the total amount of tonnage taxes which he owes for that year. Thus, the owner shall pay the tonnage taxes due for a year on or before July 1st of that year. The State Treasurer shall issue a receipt to the owner for the tonnage taxes paid.

### **I.C. 6-6-6-7 TAX IN LIEU OF PROPERTY TAXES**

Section 7: The tonnage tax imposed on commercial vessels under (I.C. 6-6-6) is imposed in lieu of property taxes. Thus, commercial vessels which are taxed under (I.C. 6-6-6) may not be assessed or taxed under (I.C. 6-1.1).

### **I.C. 6-6-6-8 NAVIGATION COMPANIES, FAILURE TO FILE RETURN; Actions Against**

Section 8: If a navigation company, incorporated under the laws of this state, has not filed a required tonnage tax return and paid the tonnage tax within thirty (30) days after the July 1st due date, the State Auditor shall report that fact to the Attorney General. The Attorney General shall then proceed to institute an action against the company for the sequestration of its property, the forfeiture of its charter, and its final dissolution. When the Attorney General initiates an action under this section, the company may be required to pay the state, in addition to the delinquent tonnage taxes, a penalty of five hundred dollars (\$500).

### **I.C. 6-6-6-9 NAVIGATION COMPANIES; False Returns; Penalty**

Section 9: If a navigation company files a false tonnage tax return, the company shall pay the state a penalty of one thousand dollars (\$1,000). The Attorney General shall initiate an action in the name of the state to recover this penalty.