

INDIANA DEPARTMENT OF REVENUE
100 N. SENATE AVE.
INDIANAPOLIS, IN 46204-2253
www.in.gov/dor/

SP 155
(R8/10-09)

STATE OF INDIANA
Nonprofit Organization Unrelated Business
Income Tax Booklet
2009 Form IT-20NP

This booklet contains forms and instructions for preparing the Indiana adjusted gross income tax return on unrelated income of nonprofit organizations.

2009 Nonprofit Organization Unrelated Business Income Tax Return

Administrative and Legislative Tax Highlights

For a complete summary of new legislation regarding taxation, please see 2009 **Summary of State Legislation Affecting the Department of Revenue** at www.in.gov/dor/3656.htm

References to the Internal Revenue Code

Public Law (PL) 182-2009(ss), SEC. 12 updates references to the Internal Revenue Code in certain Indiana tax statutes. For tax year 2009, any reference to the Internal Revenue Code and subsequent regulations means the Internal Revenue (IRC) Code of 1986, as amended and in effect on Feb. 17, 2009.

Phase-in of Single-factor Sales Formula for Apportionment of Income

PL 162-2006 SECTIONS 25 and 56 amended IC 6-3-2-2(b), effective Jan. 1, 2007, transitions to a single-factor formula based on sales to apportionment business income.

Apportionment Schedule E is revised to apply the reduced factor values.

For the 2009 factor apportionment, the numerator is the sum of the property factor plus the payroll factor plus the product of the sales factor multiplied by 8; the denominator is 10.

Charity Gaming Responsibilities Transferred to Indiana Gaming Commission

Effective July 1, 2006, the responsibility for the licensing, regulation, and enforcement of charity gaming laws was transferred from the Department to the Indiana Gaming Commission.

If you have a question regarding charity gaming, please call (317) 232-4646 or visit the Indiana Gaming Commission's Web address at www.in.gov/igc/

View Estimated Tax Payments Online and Make Payments by ePay

Corporate taxpayers can now verify their state estimated tax payments and balances online. This feature saves time, helps to avoid delayed refunds, and identifies estimated discrepancies prior to filing. Visit www.in.gov/dor/epay/index.html to access your estimated tax information.

Please have the following information available:

- Name;
- Taxpayer federal tax ID or employer identification number (EIN);
- Current street address; and
- Last payment amount;

View by clicking Begin using IN e-pay at www.in.gov/dor/epay/index.html
If you have any questions, please call the Department at (317) 233-4017.

Voluntary Compliance Program

If you discover you have an unmet filing requirement with Indiana and want to know more about the Department's Voluntary Disclosure Program, contact us at:

Indiana Department of Revenue
IGCN Room N281 Mail Stop 105 - VCP Office
100 N. Senate Ave.
Indianapolis, IN 46204-2253

Annual Public Hearing

Department of Revenue will conduct an annual public hearing on Tuesday, June 8, 2010. Please come and share your ideas on how the Department can better administer Indiana tax laws. The hearing will be held from 9 a.m. to 11 a.m., in the Indiana Government Center South, Conference Center - Room 1, 402 W. Washington St., Indianapolis, Indiana. If you are unable to attend, please submit your concerns in writing to Indiana Department of Revenue, Commissioner's Office, 100 N. Senate Ave., Indianapolis, IN 46204.

General Instructions for 2009 Form IT-20NP

If you are filing federal Form 990 or 990T, enclose a copy of the federal return(s) with Form IT-20NP.

Who Must File Form IT-20NP

All nonprofit organizations must file Form IT-20NP to report any unrelated business income over \$1,000 during the tax year. For further information concerning filing requirements and how to obtain status as a nonprofit organization, request Income Tax Information Bulletin #17 from Tax Administration by calling (317) 233-4015 or going to www.in.gov/dor/3650.htm

Nonprofit Corporations (Domestic and Foreign)

A corporation can be formed for profit or nonprofit purposes. A nonprofit organization is an association whose purpose is to engage in activities that do not provide financial profit to the benefit of its members. Such corporations must obtain nonprofit or tax exempt status from the IRS and Indiana Department of Revenue to be free from certain tax burdens.

Formation of Nonprofit Corporation

Nonprofit entities can be organized formally or informally. Forming a corporation creates a specific legal entity. A nonprofit organization incorporated in this state (a domestic corporation) must have on file Articles of Incorporation 4162 with the Corporations Division of the Indiana Secretary of State. An organization incorporated in another

state or foreign government must have on file an Application for Certificate of Authority 37035 with the Secretary of State. This allows a foreign (outside Indiana) corporation to do business in Indiana.

Application for Nonprofit Status and Registration

Contact the Internal Revenue Service for federal requirements to obtain nonprofit (commonly known as 501(c)(3)) status. The IRS publishes an information booklet titled “Tax Exempt Status for Your Organization,” Publication 557. Contact:

Internal Revenue Service: (800) 829-1040
Publications: (800) 829-3676
www.irs.ustreas.gov/

To register your nonprofit status with the state, you must submit a Nonprofit Organization Application for Sales Tax Exemption (NP-20A). Contact:

Indiana Department of Revenue
Tax Administration
100 N. Senate Ave.
Indianapolis, IN 46204-2253
(317) 232-2045

After nonprofit status is granted, file the **Indiana Nonprofit Organization’s Annual Report** NP-20 to maintain state recognition of your sales tax exemption. If the organization has unrelated business income over \$1,000 during the tax year, it must also file Form IT-20NP with the Department. For information about nonprofit filing requirements, go to www.in.gov/dor/3650.htm and obtain income tax Information Bulletin #17.

*The Annual Report and income tax return are due on the fifteenth day of the **fifth month** following the close of the organization’s tax year.*

Forms for Specific Nonprofit Organizations

Nonprofit Organization	State Return(s) to File
Filing federal Form 990 or 990T, file	Form IT-20NP and Form NP-20
If a utility service provider, also file	Form URT-1

A nonprofit organization or corporation must file Form IT-20NP and/or Form NP-20, Nonprofit Organization’s Annual Report.

The Department recognizes the exempt status determined by the IRS. A nonprofit organization registered as a nonprofit is subject to the adjusted gross income tax, unless the income is specifically exempt from taxation under the provisions of the Adjusted Gross Income Tax Act (IC 6-3-2-2.8 and 6-3-2-3.1). The nonprofit organization is subject to both federal and state tax on income derived from an unrelated trade or business as defined in IRC section 513.

Utility Service Provider: Are you in the business as a utility service? If so, you may also be subject to the utility receipts tax (URT) on those gross receipts. Gross receipts are defined as the value received for the retail sale of utility services.

You owe this tax if you furnish any electrical energy, natural gas, water, steam, sewage, or telecommunications services. The URT is due on the retail sale of these services in Indiana. The URT rate

of tax is 1.4 percent. Refer to Commissioner’s Directive #18 at www.in.gov/dor/3617.htm for more information. Entities subject to this tax must also file Form URT-1.

*The tax return on unrelated business income (Form IT-20NP) and annual report (Form NP-20) are due on the fifteenth day of the **fifth month** following the close of the organization’s tax year. The URT-1 tax return is due on the fifteenth day of the **fourth month** following the close of the organization’s tax year.*

Homeowner’s Association (IRC section 831)	State Return(s) to File
Filing Form 1120-H, file	Form IT-20

A condominium management, residential real estate management, or timeshare association is subject to tax as a corporation if it elects to be treated as a homeowner’s association. These are not considered nonprofit organizations for Indiana tax purposes. Therefore, they must file as for-profit corporations using Form IT-20.

*The state tax return is due on the fifteenth day of the **fourth month** following the close of the entity’s tax year.*

Political Organization (IRC section 527)	State Return(s) to File
Filing federal Form 1120-POL, file	Form IT-20

Political organizations filing federal Form 1120POL or 1120H are not considered nonprofit organizations. They must file as regular corporations on Form IT-20.

*The state tax return is due on the fifteenth day of the **fourth month** following the close of the organization’s tax year.*

Religious or Apostolic Organization (exempt under section 501(d))	State Return(s) to File
Filing federal Form 1065, file	Form IT-65

Religious or apostolic organizations filing federal Form 1065 must also file state Form IT-65.

*The state partnership return is due on the fifteenth day of the **fourth month** following the close of the organization’s tax year.*

Other Related Income Tax Filing Requirements of a Nonprofit Organization

Utility Receipts Tax Form URT-1

IC 6-2.3-2-1 imposes a utility receipts tax of 1.4 percent on the gross receipts from the retail sale of utility services. The utility services subject to tax include electrical energy, natural gas, water, steam, sewage, and telecommunications.

Gross receipts are defined as the value received for the retail sale of utility services.

If you have more than \$1,000 in gross receipts from the sale of utility services, you might be required to file Form URT-1 (Utility Receipts Tax Return) in addition to the annual Form IT-20 and 20NP. Refer to Commissioner’s Directive #18 at www.in.gov/dor/3617.htm for further information.

The URT-1 return is due on the **fifteenth day of the fourth month** following the close of the taxpayer's tax year.

Utility Services Use Tax Form USU-103

Your organization might be subject to an excise tax of 1.4 percent on the consumption of utility services if you purchase utility services from outside Indiana and become the end user in Indiana. Utility services use tax (USUT) is due if the utility receipts tax is not payable by the seller. The person who consumes the utility service in Indiana is liable for the USUT tax based on the price of the purchase. Unless the seller of the utility service is registered with the Department to collect the USUT on your behalf, you must pay the tax on Form USU-103. For more information refer to Commissioner's Directive #32, available at www.in.gov/dor/3617.htm

The USU-103 return is due monthly by the **thirtieth day** following the end of each month.

Accounting Methods and Taxable Year

The Department requires the use of the method of accounting that is used for federal income tax purposes. The taxable year for the unrelated business income tax must be the same as the accounting period adopted for federal adjusted gross income tax purposes. If the apportionment provisions do not fairly reflect the organization's Indiana income, the taxpayer must petition the Department for permission to use an alternative method.

Due Date for Filing Form IT-20NP

The Form IT-20NP return is due on or before the **fifteenth day** of the **fifth month** following the close of the tax year.

When an organization does not file a federal return pursuant to the Internal Revenue Code, its tax year shall be the calendar year unless permission is otherwise granted.

Exempt Organization

The unrelated business income of an exempt organization is subject to the adjusted gross income tax and must be reported on Form IT-20NP. If any part of the gross income received by such organization is used for the private benefit or gain of any member, trustee, shareholder, employee, or associate, the organization will not be granted an exemption. The term "private benefit or gain" does not include reasonable compensation paid to employees for work or services actually performed.

To preserve the exemption, a specific group or organization cannot be organized or maintained for private gain or profit.

Charity Gaming Activities

If your organization conducts bingo games, raffles, charity game nights, or other games of chance, you need to know the licensing, reporting, and withholding rules. Legal charity gaming is limited to bingo; raffles; door prizes; charity gaming nights; a festival event; and the sale of pull tabs, punchboards, and tip boards. Each of these activities requires notification and/or licensing.

All nonprofit organizations planning to conduct charity gaming activities must register with the Indiana Gaming Commission by filing Form CG-QA, Charity Gaming Qualification Application. Activities such as auctions, midway-style games, and games of skill are not regulated by the charity gaming law.

Contact:

Indiana Gaming Commission
101 W. Washington Street
East Tower, Suite 1600
Indianapolis, IN 46204

Web address: www.in.gov/igc/

For more information, call (317) 23-BINGO (317-232-4646).

Extensions for Filing Return

The Department accepts the federal extension of time application (Form 7004) or the federal electronic extension. If you have an extension, you do not need to contact the Department prior to filing the annual return. Returns postmarked within 30 days after the last date indicated on the federal extension are considered timely filed. When an organization does not need a federal extension of time but needs one for filing the state return, a letter requesting such an extension should be submitted to the Department prior to the due date of the annual return.

To request an Indiana extension of time to file, contact the **Indiana Department of Revenue, Data Control Business Tax, Returns Processing Center, 100 N. Senate Ave., Indianapolis, IN 46204-2253.**

An extension of time granted under IC 6-8.1-6-1 waives the late payment penalty for the extension period on the balance of tax due provided 90 percent of the current year's total tax liability is paid on or prior to the original due date. Form IT-6 should be used to make an extension payment for your taxable year. This payment will be processed as a "fifth" estimated payment. (See Income Tax Bulletin #15 at www.in.gov/dor/3650.htm for more details.) Any tax paid after the original due date must include interest.

Interest on the balance of tax due must be included with the return when it is filed. Interest is computed from the original due date until the date of payment. In November of each year, the Department establishes the interest rate for the next calendar year. See Departmental Notice #3 at www.in.gov/dor/3618.htm for interest rates.

If you have a valid extension of time or a federal electronic extension to file, you must **check box L1** on the front of the return. If applicable, enclose a copy of the federal extension of time with the return when filing your state return.

Amended Returns

To amend a previously filed Form IT-20NP, a corrected copy of the original form must be filed. Check box A1 at the top of the form if you are filing an amended return. To claim a refund of an overpayment, the return must be filed within three years from the latter of the date of overpayment or the due date of the return.

IC 6-8.1-9-1 entitles a taxpayer to claim a refund because of a reduction in tax liability resulting from a federal modification. The claim for refund should be filed within six months from the date of modification by the Internal Revenue Service. If an agreement to extend the statute of limitations for an assessment is entered into between the taxpayer and the Department, the period for filing a claim for refund is likewise extended.

Estimated Quarterly Tax Payments

A nonprofit organization whose adjusted gross income tax liability on unrelated business income exceeds \$2,500 for a taxable year must file quarterly estimated tax payments.

If the organization's estimated payments exceed the tax liability, credit should be claimed on the annual return, Form IT-20-NP, to request a refund or carry over the excess amount to the next year's estimated tax account. If an estimated account needs to be established, obtain Form E-6 to remit the initial payment and to request preprinted quarterly estimated IT-6 returns.

The quarterly estimated tax payments are submitted with an appropriate Indiana voucher, Form IT-6, or by electronic funds transfer (EFT), depending on the amount of the payment due. The quarterly due dates for estimated income tax payments for calendar year organizations are April 20, June 21, Sept. 20, and Dec. 20, 2010. Fiscal year and short tax year filers must remit by the twentieth day of the fourth, sixth, ninth, and twelfth months of their tax period.

Claim credit for your estimated and extension payments on lines 16 and 17 of Form IT-20NP. Taxpayers should note that refunds reflected on the annual corporate income tax return may be applied to the next taxable year's estimated liability by entering the amount to be credited on line 28 of the IT-20NP return. An overpayment of estimated payments must be claimed on the annual return to obtain a refund. After a check is remitted for the remainder of a year's estimated income tax liability, no further estimated returns should be filed with the Department after the date of payment. All checks remitted to the Department should be accompanied by a return or a complete explanation for the payment. A zero liability for a quarter does not require Form IT-6 to be filed.

The quarterly estimated payment must be equal to the lesser of 25 percent of the adjusted gross income tax liability for the taxable year or the annualized income installment calculated in the manner provided by IRC Section 6655(e) as applied to the corporation's liability for adjusted gross income tax.

Also if a taxpayer's estimated liability exceeds \$5,000 per quarter, the taxpayer is required to remit the tax by electronic funds transfer (EFT). If the estimated payment is made by EFT, the taxpayer is not required to file Form IT-6. Questions relating to EFT payments should be directed to (317) 232-5500.

If you need to establish an estimated account, contact the Department to remit the initial payment and to request preprinted quarterly estimated IT-6 returns. For further instructions, refer to Information Bulletin #11 at www.in.gov/dor/3650.htm

Penalty for Underpayment of Estimated Taxes

Organizations estimating their income taxes are subject to a 10 percent underpayment penalty if they fail to timely file estimated tax payments or fail to remit a sufficient amount. To avoid the penalty, the required quarterly estimated payments must be at least 20 percent of the total income tax liability for the current taxable year or 25 percent of the organization's final income tax liability for the previous tax year. The penalty for the underpayment of estimated tax is assessed on the difference between the actual amount paid by the organization for each quarter and 25 percent of its final income tax liability for the current tax year. Refer to the instructions for Schedule

IT-2220, Penalty for the Underpayment of Corporate Income Taxes, which is available from the Department upon request.

Use Schedule IT-2220 to show an exception to the penalty if the nonprofit organization underpaid its income tax for any quarter. If an exception to the penalty is not met, payment of the computed penalty must be included with the return. Effective Jan. 1, 2009, the required estimate should exceed the annualized income installment calculated in the manner provided by IRC Section 6655(e) as applied to the corporation's liability or 25 percent of the final tax liability for the prior taxable year. If either one of these conditions is met, no penalty will be assessed for the estimated period.

Electronic Funds Transfer Requirements

A nonprofit organization's quarterly estimated tax must be remitted by EFT if the amount of tax on unrelated business income of the organization exceeds an average liability of \$5,000 per quarter (or \$20,000 annually). Because there is no minimum amount of payment, the Department encourages all taxpayers not required to remit by EFT to participate voluntarily in our EFT program.

Note: Taxpayers remitting by EFT should not file quarterly IT-6 coupons. The amounts are reconciled when filing the annual income tax return.

If the Indiana Department of Revenue notifies an organization of its requirement to remit by EFT, the organization must:

1. Complete and submit the EFT Authorization Agreement (Form EFT-1); and
2. Begin remitting tax payments via EFT by the date/tax period specified by the Department.

Failure to comply will result in a 10 percent penalty on each quarterly estimated income tax liability not sent by EFT. **Note:** The Indiana Code does not require the extension of time to file payment or final payment due with the annual return to be paid by EFT. You must be certain to claim any EFT payment as an extension or estimated payment credit. Do not file a return indicating an amount due if you have paid, or will pay, any remaining balance by EFT.

If you determine you meet the requirements to remit by EFT, contact the Department's EFT Section, by calling (317) 232-5500.

Instructions for Completing Form IT-20NP

Filing Period and Identification

File a 2009 Form IT-20NP return for a taxable year ending Dec. 31, 2009, a short tax year beginning in 2009 and ending in 2009, or a fiscal tax year beginning in 2009 and ending in 2010. For a short or fiscal tax year, fill in at the top of the form the beginning month and day and the ending date of the taxable year.

The identification section of the return must be completed regarding the tax year, name, address, county, date organized, federal identification number, business activity code number, and telephone number. Please use the full legal name of the organization and its current mailing address.

For a name change, check the box at the top of the return and enclose copies of the amended Articles of Incorporation 4162 or Amended

Certificate of Authority filed with the Indiana Secretary of State with the return. The federal identification number shown in the box in the upper-right corner of the return must be accurate and the same as used for federal purposes.

Enter the number of your business activity code in the designated box under the federal identification number. Use the six-digit principal business activity code derived from the North American Industry Classification System (NAICS), as reported on your federal (Form 990-T) income tax return. You can find a listing of these codes through the Department's Web site: www.in.gov/dor/3742.htm

Other **Unrelated Business Activity** numbers that might be applicable:

900000	Unrelated debt-financed activities (other than rental or real estate)
900001	Investment Activities by Section 501(c) (7), (9), or (17) organizations
900002	Rental of tangible personal property
900003	Passive income activities with controlled organizations
900004	Exploited exempt activities
999999	Unclassified establishments (unable to classify)

A condensed list is published as part of the Indiana Business Tax Application, Form BT-1. This form is available through our Tax Forms Order Line at (317) 615-2581 or at www.in.gov/dor/3731.htm

Questions K and L

Check or complete all boxes that apply for your return.

K-1 Is this filing your initial return for the State of Indiana?

K-2 Is this filing your final return for the state of Indiana? Check this box only if the organization is dissolved, is liquidated, or withdrew from the state. **Also, you must timely file Form BC-100 to close out any sales and withholding accounts. Go to www.in.gov/dor/3508.htm to complete this form online.**

K-3 Check this box if the organization is in bankruptcy.

K-4 Check this box if filing Indiana Schedule M, Alternate Adjusted Gross Income Tax Calculation.

L-1 Check the Yes box if an extension of time to file your return is in effect. **If applicable, enclose a copy of federal Form 7004 when filing your state return.**

How to Report Charity Gaming Receipts

Exempt nonprofit organizations do not pay income taxes on the proceeds from licensed charity gaming events. For further information, contact the Indiana Gaming Commission, 101 W. Washington Street, East Tower, Suite 1600, Indianapolis, IN 46204, and online at www.in.gov/igc/ All nonprofit organizations must report unrelated business income. The corporate adjusted gross income tax is computed on the nonprofit organization unrelated business income return.

Report of Unrelated Business Income

All organizations exempt under IC 6-2.5-5-21 described in Internal Revenue Code (IRC) 501(c) and IRC 401(a), including churches, reli-

gious organizations, hospitals, social organizations, business leagues, pension trusts, and all other institutions, that are subject to the tax imposed by IRC 511 are also subject to Indiana adjusted gross income tax on their unrelated business income.

IC 6-3-2-3.1 provides that only the unrelated business income (as defined in IRC 513) of an organization otherwise exempt from adjusted gross income tax under IC 6-3-2-2.8(1) is subject to adjusted gross income tax. (This section does not apply to the United States, its agencies or instrumentalities, or to the State of Indiana, its agencies or political subdivisions.)

Pension trusts that would be taxed as a trust were it not for the exemption under IRC Section 501(a) will be taxed as a trust on any unrelated business income (as defined in IRC Section 513) and should file a Form IT-41 for Indiana tax purposes. Income from bingo events; raffles; door prizes; charity game nights; festival events; and the sale of pull tabs, punchboards, and tip boards are considered unrelated business income unless the organization uses completely volunteer labor and is properly registered with the Indiana Gaming Commission to conduct such activities.

The organization may have income from the sources enumerated on IT-20NP schedules that is not subject to tax as unrelated business income. To be subject to tax, the income must be from a trade or business activity regularly carried on by the nonprofit organization that is not substantially related to its exempt purpose. Indiana follows the Internal Revenue Service's rulings regarding types of income substantially related to or not related to an organization's exempt purpose. Refer to Internal Revenue Service Publication 598.

Exclusions from Unrelated Business Income

Exceptions that do not constitute income from an "unrelated trade or business" include

- (1) Any trade or business in which substantially all the work is performed for the organization without compensation;
- (2) Any trade or business carried on by a charitable organization or by a state college or university primarily for the convenience of its members, students, patients, officers, or employees;
- (3) Any trade or business consisting of selling merchandise, substantially all of which has been received by the organization as gifts or contributions;
- (4) The furnishing by a qualified hospital at or near cost of certain common services, including purchasing, billing and collection, and record keeping, to small hospitals, i.e. serving fewer than 100 in-patients;
- (5) Qualified public entertainment activities of certain types of exempt organizations when a qualifying organization regularly conducts as one of its substantial exempt purposes an agriculture and educational fair or exposition;
- (6) Qualified convention and trade show activities of a qualifying organization that regularly conducts, as one of its substantial exempt purposes, a show that stimulates interest in, and demand for, the products of a particular industry or segment of an industry;

- (7) Certain charity gaming events as long as the organization is properly licensed;
- (8) Certain pole rentals, by a mutual or cooperative telephone or electric company;
- (9) Certain distributions of low-cost articles, incidental to the solicitation of charitable contributions, and the exchange or rental of mailing lists by charitable organizations; and
- (10) Sponsorship payments for which the payer receives no substantial return benefit other than the use or acknowledgment of the name, logo, or product lines of the payer's trade or business in connection with the organization's activities.

Adjusted Gross Income Tax Computation for Unrelated Business Income

Under the Adjusted Gross Income Tax Act, the Department recognizes the method of accounting used for federal income tax purposes.

If income is received from activity outside Indiana that is subject to tax in another state, the three-factor apportionment formula must be used. Enclose the completed IT-20 Apportionment of Income Schedule E with the return.

Line 1. Enter unrelated business taxable income (before net operating loss deduction and specific deductions) from federal Form 990T, Exempt Organization Business Income Tax Return.

Line 2. In computing unrelated business taxable income, a specific deduction of \$1,000 is allowed. However, the \$1,000 specific deduction is not allowed in computing a net operating loss deduction. Generally, the deduction is limited to \$1,000 regardless of the number of unrelated businesses in which the organization is engaged. An exception is provided in the case of a diocese, a province of a religious order, or a convention or an association of churches that may claim a specific deduction for each parish, individual church, district, or other local unit, to the extent these unrelated businesses are not separate legal entities. In these cases, the specific deduction is limited to the lower of \$1,000 or the gross income derived from an unrelated trade or business regularly carried on by the local unit.

Line 3. Enter interest, after deducting all related expenses, on United States government obligations included on the federal income tax return, Form 990T. Refer to Income Tax Information Bulletin #19 at www.in.gov/dor/3650.htm for a listing of eligible items.

Line 4. Enter the amount of income from qualified utility and plant patents. Enclose Schedule IN=PAT with your return.

Line 7. Enter all other adjustments and modifications to unrelated business income:

- **Charitable Contributions** – Enter an amount equal to any IRC 170 deduction deducted on the federal return.
- **State Income Taxes** – Enter all income taxes (based on or measured by income levied at the state level) deducted on the federal return.

- **Bonus Depreciation** – Add or subtract an amount to bonus depreciation in excess of any regular depreciation that would be allowed had not an election under IRC Section 168(k) been made as applied to property in the year that it was placed into service. Taxpayers that own property for which additional first-year special depreciation for qualified property, including 50 percent bonus depreciation, was allowed in the current taxable year or in an earlier taxable year must add or subtract an amount necessary to make their adjusted gross income equal to the amount computed without applying any bonus depreciation. The subsequent depreciation allowance is to be calculated on the state's stepped-up basis until the property is disposed. Commissioner's Directive #19 (www.in.gov/dor/3617.htm) explains this initial required modification on the allowance of depreciation for state tax purposes.

Add or subtract the amount necessary to make the adjusted gross income of the organization that placed any IRC Section 179 property in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made for the year in which the property was placed in service to take deductions (as defined in IRC Section 179) in a total amount exceeding \$25,000.

The depreciation allowances in the year of purchase and in later years must be adjusted to reflect the additional first-year depreciation deduction, including the special depreciation allowance for 50 percent bonus depreciation property, until the property is sold.

Indiana adopted the former expensing limit provided by The Jobs Creation and Workers Assistance Act of 2002 and has since specified an expensing cap of \$25,000. The additional depreciation may be excluded in subsequent years from the amounts to be added back on line 7 when excess IRC Section 179 deduction or bonus depreciation was elected.

- **Domestic Product Deduction** – Enter an amount equal to the amount claimed as a deduction for qualified domestic production activities under IRC Section 199 for federal income tax purposes.
- **Deduction for Lottery Prize Money** – A portion of prize money received from the purchase of a winning Indiana lottery game or ticket included in federal taxable income should be excluded. Beginning after June 30, 2002, the proceeds of up to \$1,200 are deductible from each winning lottery game or ticket paid through the Hoosier State Lottery Commission.
- **Deduction for Deferral of Business Indebtedness Discharge and Reacquisition** – Enter an amount equal to the amount claimed as a deduction for the discharge of debt on a qualified principal residence and for the deferral of income arising from business indebtedness discharged in connection with the reacquisition after Dec. 31, 2008 and before Jan. 1, 2011, of an applicable debt instrument (as provided in Section 108(i) of the IRC), for federal income tax purposes.
- **Deduction for Qualified Restaurant Property** – Enter an amount equal to the amount claimed as a deduction for federal

income tax purposes for qualified restaurant property. The property must have been placed in service during the taxable year and have been classified as 15-year property under Section 168(e)(3)(E)(v) of the IRC.

- **Deduction for Qualified Retail Improvement Property** – Enter an amount equal to the amount claimed as a deduction for federal income tax purposes for qualified retail improvement property. The property must have been placed in service during the taxable year and have been classified as 15-year property under Section 168(e)(3)(E)(ix) of the IRC.
- **Deduction for Qualified Disaster Assistance Property** – Add or subtract an amount equal to the amount claimed as a deduction for the special allowance for qualified disaster assistance property under Section 168(n) of the IRC for federal income tax purposes.
- **Deduction for Qualified Refinery Property** – Enter an amount equal to the amount claimed as a deduction for expense costs for qualified refinery property under Section 179C of the IRC for federal income tax purposes.
- **Deduction for Qualified Film or Television Production** – Enter an amount equal to the amount claimed as a deduction for expense costs for qualified film or television production under Section 181 of the IRC for federal income tax purposes.
- **Deduction for Qualified Preferred Stock** – Enter an amount equal to the amount claimed as a deduction for a loss from the sale or exchange of preferred stock that was treated as an ordinary loss under Section 301 of the Emergency Economic Stabilization Act of 2008 in the current taxable year or in an earlier taxable year. The stock must be preferred stock in one of the following:
 - The Federal National Mortgage Association, established under the Federal National Mortgage Association Charter Act (12 U.S.C. 1716 et seq.); or
 - The Federal Home Loan Mortgage Corporation, established under the Federal Home Loan Mortgage Corporation Act (12 U.S.C. 1451 et seq.).

Note: If the net amount determined for line 7 is a negative figure, because of a higher depreciation basis in subsequent years, enter the total amount in <brackets>. If the unrelated business income is a loss, this adjustment, when added back, increases a loss.

Enclose a statement with the return to explain any adjustment claimed on line 7.

Line 9. If apportioning income, enter the Indiana percentage (rounded to two decimal places) from line 4(c) of IT-20 Schedule E, Apportionment of Adjusted Gross Income.

Do not enter 100 percent. Enclose completed return page 3. See instructions on page 15 for this schedule.

Line 10. Multiply line 8 by Indiana apportionment percentage modification on the allowance of depreciation for state tax on line 9. If line 9 is not applicable, enter the amount from line 8.

Line 11. Enter as a positive figure the full amount of your available Indiana net operating loss carryover deduction as calculated on revised Schedule IT-20NOL. If you are carrying a net operating loss deduction, Schedule IT20-NOL, as effective on or after Jan. 1, 2004, must be enclosed.

This corporate form is available from the Department at www.in.gov/dor/4179.htm

Please review revised Schedule IT-20NOL and its instructions before entering an amount on line 11.

Line 12. Taxable Indiana unrelated business income – Subtract line 11 from line 10.

Line 13. Indiana adjusted gross income tax for taxable year – Multiply the amount on line 12 by 8.5 percent if not otherwise qualified for a reduced rate of tax.

Effective Jan. 1, 2005, qualified taxable income derived from a designated Indiana Military Base Enhancement Area (MBEA) is subject to tax at the rate of 5 percent. If line 12 is a loss figure, enter zero.

If you qualify as an MBEA taxpayer under IC 6-3-2-1.5, complete and enclose a copy of **Schedule M, Alternate Adjusted Gross Income Tax Calculation** and check question **box K** (Schedule M) on the front of Form IT-20NP. This form is available in the current year Indiana Corporate Income Tax Booklet.

Enter the total computed adjusted gross income tax based on your Indiana taxable unrelated business income reported on line 12.

Summary of Calculations

Line 14. Sales/Use Tax: IC 6-2.5-3-2 imposes a use tax at the rate of 6 percent on the use, storage, and consumption of tangible personal property in Indiana when sales tax was not paid at the point of purchase and no exemption from tax exists. Nonprofit organizations qualify for exemption from use tax under the following conditions: (1) The nonprofit organization is exempt from the gross retail sales tax under IC 6-2.5-5-22 through 26; (2) The property or service is used to further its nonprofit purpose; or (3) The organization is not operated predominantly for social purposes.

Purchases of tangible personal property to be used by organizations operated predominately for social purposes are subject to use tax. If more than 50 percent of the expenditures are for or related to social activities such as food and beverage services, golf courses, swimming pools, dances, parties, and other similar social activities, the organization is considered to be predominately operated for social purposes. In no instance will purchases for the private benefit of any member of the organization or any other individual, such as meals or lodging, be eligible for exemption.

If you are a registered merchant for Indiana, you must report non-exempt purchases on Form ST-103, Indiana Sales/Use Tax Return. If you are not required to file Form ST-103, or have failed to properly include all taxable purchases on the ST-103 return, complete the

Sales/Use Tax Worksheet on page 12 of the return and report the tax due on this line. Caution: Do not report the totals from the ST-103

on this worksheet or on Form IT-20NP. You can get additional information regarding sales/use tax for nonprofit organizations by requesting Sales Tax Information Bulletin #10 at www.in.gov/dor/3650.htm or by calling (317) 233-4015.

Line 15. Enter the total use tax and unrelated business income tax from lines 13 and 14.

Credits and Payment Computation

Line 16. Enter the total amount of estimated quarterly income tax payments made for the calendar year 2009 or for a fiscal tax year beginning in 2009 and ending in 2009. Itemize each payment in the spaces provided.

Line 17. Enter the total amount paid with valid extension.

Line 18. Enter the amount of prior-year overpayment credit.

Line 19. Claim other allowable tax liability credit by entering the name, credit ID code number, and amount. The total of nonrefundable tax liability credit is limited to the amount of income tax on line 13, unless otherwise noted. If your claim exceeds the amount of your tax liability, you must adjust by recalculating the credit to the amount you may apply. See the listing of Other Tax Liability Credits beginning on page 16. Refer to Income Tax Information Bulletin #59 at www.in.gov/dor/3650.htm for more information about Indiana tax credits available to taxpayers.

Also, this line may include a refundable Economic Development for a Growing Economy (EDGE) job retention credit. EDGE credit information is listed on page 18.

A detailed explanation or supporting schedule must be enclosed with the return for any credits claimed on line 19. If you have state credit for withholding on Form WH-18, claim Indiana credit by enclosing copy C with the return and using credit ID code 841 on this line.

Line 20. Add the total credits, but certain credits may not exceed the amount of tax liability on lines 13 and 14.

Line 21. Balance of net taxes due. If line 15 is greater than line 20, enter the difference.

Line 22. Enter the amount of calculated penalty for the underpayment of income taxes from Schedule IT-2220. Enclose a completed Schedule IT-2220, which is available from the Department upon request. Corporations required to make quarterly estimated payments are permitted to use the annualized income installment method calculated in the manner provided by IRC Section 6655(e) as applied to the corporation's adjusted gross income tax liability. If using this method, please check the box on this line and enclose a copy of your calculations when filing your tax return. The Department will review each request on a case-by-case basis.

Note: If a taxpayer's annual liability exceeds \$2,500, filing quarterly estimated payments to remit 25 percent of the estimated annual tax liability is required.

Line 23. Enter any interest due. Contact the Department for the current rate of interest charged by calling (317) 233-4015, or visit our Web site at www.in.gov/dor/3618.htm and get Departmental Notice #3.

Line 24. Enter the penalty amount that applies:

A. If the return with payment is made after the original due date, a penalty that is the greater of \$5 or 10 percent of the balance of tax due on line 21 must be entered. The penalty for paying late is not imposed if all three of the following conditions are met:

- (1) A valid extension of time to file exists;
- (2) At least 90 percent of the tax liability was paid by the original due date; and
- (3) The remaining tax is paid by the extended due date.

B. If the return showing no tax liability, line 15, is filed late, a penalty for failure to file by the due date will be \$10 per day that the return is past due, up to a maximum of \$250.

Line 25. Total amount owed. Add lines 21 through 24. Make a separate payment for each return filed. Payments to the Department must be made with U.S. funds.

Line 26. Overpayment - Enter the sum of line 20 minus lines 15, 22, and 24.

Line 27. Enter the portion of the overpayment to be refunded.

Line 28. If electing to credit all or a portion of the overpayment to the following year's estimated adjusted gross income tax account, enter the amount of the overpayment to be applied.

The sum of lines 27 and 28 must equal the amount of the total overpayment on line 26. If the overpayment is reduced due to an error on the return or an adjustment by the Department, the amount to be refunded, line 27, will be corrected before any changes are made to the amount on line 28. Any refund due may be applied to other liabilities under IC 6-8.1-9-2(a) and IC 6-8.1-9-5.

Certification of Signatures and Authorization Section

Be sure to sign, date, and print your name on the return. If a paid preparer completes your return, you can authorize the Department to discuss your tax return with the preparer by checking the authorization box above the signature line.

An officer of the organization must show his/her title and sign and date the tax return. Please enter your daytime telephone number so we can call you if we have any questions about your tax return. Also, enter your e-mail address if you would like us to contact you via e-mail.

Personal Representative Information

Typically, the Department contacts you if there are any questions or concerns about your tax return. If you want the Department to be able to discuss your tax return with someone else (such as the person who prepared it or a designated person), you must complete this area. First, you must check the "Yes" box that follows the sentence "I authorize the Department to discuss my tax return with my personal representative." Next, enter:

- The name of the individual you are designating as your personal representative;
- The individual's telephone number; and
- The individual's complete address.

If you complete this area, you are authorizing the Department to be in contact with your personal representative, other than you, concerning information about this tax return. After your return is filed, the Department will communicate primarily with your designated personal representative.

Note: You can decide at any time to **revoke** the authorization for the Department to be in contact with your personal representative. If you do, you must tell us that in a signed statement. Include your name, your Social Security number, and the year of your tax return. Mail your statement to Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.

Paid Preparer Information

Fill out this area if a paid preparer completed this tax return.

Note: This area needs to be completed even if the paid preparer is the same individual designated as your personal representative.

The paid preparer must provide:

- The name and address of the firm that he/she represents;
- His/her identification number (check one box for federal ID number, PTIN, or Social Security number);
- His/her telephone number;
- His/her complete address; and
- His/her signature with date.

Make sure you keep a copy of your completed return.

Mailing Options

Please mail completed returns with filled-in 2D bar codes to:

**Indiana Department of Revenue
P.O. Box 7231
Indianapolis, IN 46207-7231**

All other prepared returns must be mailed to:

**Indiana Department of Revenue
100 N. Senate Ave.
Indianapolis, IN 46204-2253**

Form IT-20NP

State Form 148

Indiana Department of Revenue
Indiana Nonprofit Organization Unrelated Business Income Tax Return
Calendar Year Ending December 31, 2009 or

(R8/8-09) Fiscal Year Beginning _____ / _____ / 2009 and Ending _____ / _____ / _____

Check box if amended.

Check box if name changed.

Name of Organization		Federal Identification Number (FID)	
Number and Street	Indiana County or O.O.S.	Principal Business Activity Code	
City	State	ZIP Code	Telephone Number ()

- K** Check all boxes that apply: Initial Return Final Return In Bankruptcy Schedule M
- L** Do you have on file a valid extension of time to file your return (federal Form 7004 or an electronic extension of time)? Yes No
 Due Date: 15th day of the fifth month following close of the tax year.

Adjusted Gross Income Tax Calculation on Unrelated Business Income

Round all entries

1. Unrelated business taxable income (before net operating loss deduction and specific deduction) from federal return Form 990T (attach Form 990T)	1	.00
2. Specific deduction (generally \$1,000; see instructions)	2	.00
3. Interest on U.S. government obligations on the federal return less related expenses	3	.00
4. Deduction for qualified patents income	4	.00
5. Enter total from lines 2 through 4	5	.00
6. Subtotal for unrelated business income (subtract line 5 from line 1)	6	.00
7. Indiana modifications. See instructions. (Enter negative adjustments in <brackets>.)	7	.00
8. Unrelated business income, as adjusted (add lines 6 and 7). (If not apportioning, enter same amount on line 10.)	8	.00
9. Enter Indiana apportionment percentage, if applicable, from line 4(c) of IT-20 Schedule E apportionment (attach schedule)	9	_____ %
10. Unrelated business apportioned to Indiana (multiply line 8 by line 9; otherwise, enter line 8 amount)	10	.00
11. Enter Indiana NOL deduction without specific deduction (attach Schedule IT-20NOL; see instructions)	11	.00
12. Taxable Indiana unrelated business income (subtract line 11 from line 10)	12	.00
13. Indiana tax on unrelated business income (multiply line 12 by 8.5% (.085)). See instructions for line 13.	13	.00
14. Sales/use tax on purchases subject to use tax from Sales/Use Tax Worksheet	14	.00
15. Total tax due (add lines 13 and 14)	15	.00
Credit for Estimated Tax and Other Payments		
16. Quarterly estimated tax paid: Qtr. 1 _____ Qtr. 2 _____ Qtr. 3 _____ Qtr. 4 _____ Enter total	16	.00
17. Amount paid with extension	17	.00
18. Amount of overpayment credit (from tax year ending _____)	18	.00
19. Enter name of other credit _____ Code No. 19a _____	19b	.00
20. Total credits (add lines 16, 17, 18, and 19b)	20	.00
21. Balance of tax due (line 15 minus 20; if line 20 is greater than line 15, proceed to lines 22, 24, and 26)	21	.00
22. Penalty for the underpayment of income tax. Attach Schedule IT-2220	22	.00
<input type="checkbox"/> Check box if using annualization method		
23. Interest: If payment is made after the original due date, compute interest	23	.00
24. Penalty: If paid late, enter 10% of line 21; see instructions. If line 15 is zero, enter \$10 per day filed past due date	24	.00
25. Total payment due (add lines 21 through 24). (Payment must be made in U.S. funds) PAY THIS AMOUNT	25	.00
26. Total overpayment (line 20 minus lines 15, 22, and 24)	26	.00
27. Amount of line 26 to be refunded	27	.00
28. Amount of line 26 to be applied to the following year's estimated tax account	28	.00

You must go to the certification and authorization section on page 2 to complete this return.



205091101

Indiana Department of Revenue
Indiana Nonprofit Organization Unrelated Business Income

Additional Explanation or Adjustment <small>State Form 49189 (R8/8-09)</small>			
Line (a)	Explanation (b)	Amount (c)	

Certification of Signatures and Authorization Section

Under penalties of perjury, I declare I have examined this return, including all 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 personal representative (see page 9) Yes No

Organization's E-mail address

Signature of Officer _____ Date _____

Print or Type Name of Officer _____ Title _____

Personal Representative's Name (Print or Type) _____

Telephone Number _____

Address _____

City _____

State _____ ZIP Code + 4 _____

Paid Preparer: Firm's Name (or yours if self-employed) _____

Check One: Federal ID Number PTIN **OR** Social Security Number

Telephone Number _____

Address _____

City _____

State _____ ZIP Code + 4 _____

Paid Preparer's Signature _____ Date _____

Sales/Use Tax Worksheet		
List all purchases made during 2009 from out-of-state companies		
Column A Description of personal property purchased from out-of-state retailer	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 .07.....	2	
3. Sales tax previously paid on the above items (up to 7% per item)	3	
4. Total amount due: Subtract line 3 from line 2. Carry to Form IT-20NP, line 14. If the amount is negative, enter zero and put no entry on line 14 of the IT-20NP.....	4	

Please mail forms to: **Indiana Department of Revenue, 100 N. Senate Ave., Indianapolis, IN 46204-2253**



205091201

Each filing entity having income from sources both within and outside Indiana must complete a three-factor apportionment schedule except financial institutions and certain insurance companies that use a single receipts factor. Interstate transportation entities must use Schedule E-7, Apportionment for Interstate Transportation revised 8-09. Combined unitary filers must use the apportioning method (relative formula percentage) as outlined in Tax Policy Directive #6. Omit cents - percents should be rounded two decimal places - read apportionment instructions.

	Column A Total Within Indiana		Column B Total Within and Outside Indiana		Column C Indiana Percentage	
Part I - Indiana Apportionment of Adjusted Gross Income						
1. Property Factor - Average value of owned property from the beginning and the end of the tax year. (Value of and pro rata share of real and tangible personal property at original cost.)						
(a) Property reported on federal return (average for tax year) .....	.00		.00			
(b) Fully depreciated assets still in use at cost (average value for tax year) ..	.00		.00			
(c) Inventories, including work in progress (average value for tax year) .....	.00		.00			
(d) Other tangible personal property (average value for tax year) .....	.00		.00			
(e) Rented property (8 times the annual net rental) .....	.00		.00			
Total Property Values: Add lines 1(a) through 1(e)	1A	.00	1B	.00	1C	. %
2. Payroll Factor - Wages, salaries, commissions, and other compensation of employess and pro rata share of payroll reportable on the return.						
Total Payroll Value:	2A	.00	2B	.00	2C	. %
3. Sales/Receipts Factor (less returns and allowances) - Include all non-exempt apportioned gross business income. Do not use non-unitary partnership income of previously apportioned income that must be separately reported as allocated income.						
Sales delivered or shipped to Indiana:						
(a) Shipped from within Indiana						
(b) Shipped from outside Indiana .....		.00				
Sales shipped from Indiana to:						
(c) The United States government .....		.00				
(d) Purchasers in a state where the taxpayer is not subject to income tax (under P.L. 86-272) .....		.00				
(e) Interest & other receipts from extending credit attributed to Indiana .....		.00				
(f) Other gross business receipts not previously apportioned .....		.00				
Total Receipts: Add column A receipts lines 3(a) through 3(f) and enter in line 3A. Enter all receipts in line 3B of column B	3A	.00	3B	.00		
4. Summary - Apportionment of income for Indiana for tax years beginning in 2009						
(a) Receipts Percentage for factor 3 above: Divide 3A by 3B, enter result here: _____ % Multiply result by 8					4a	. %
(b) Total Percents: Add percentages entered in boxes 1C, 2C, and 4a of column C. Enter Sum					4b	. %
(c) Indiana Apportionment Percentage: Divide line 4b by 10 if all three factors are present. Enter here and carry to apportionment line on the tax return					4c	. %
Note: If either the property or payroll factor for column B is absent, divide line 4b by 9. If the receipts factor (3B) is absent, you must divide line 4b by 2 . See instructions.						

Part II - Business/Other Income Questionnaire

1. List all business locations where the taxpayer has operations or partnership interests and indicate type of activities. This section must be completed - attach additional sheets if necessary.

(a) Location City and State	(b) Nature of Business Activity at Location	(c) Accepts Orders?		(d) Registered to Do Business?		(e) Files Returns in State?		(f) Property in State			
		Yes	No	Yes	No	Yes	No	(f) Leased?		(g) Owned?	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No

2. Briefly describe the nature of Indiana business activities, including the exact title and principal business activity of any partnership in which the taxpayer has an interest:

3. Indicate any partnership in which you have a unitary or general partnership relationship:

4. Briefly describe the nature of activities of sales personnel operating and soliciting business in Indiana:

5. Do Indiana receipts for line 3A include all sales shipped from Indiana to (1) the U.S. government; or (2) locations where this taxpayer's only activity in the state of the purchaser consists of the mere solicitation of orders? Y N If no, please explain:

6. List the source of any directly allocated income from partnerships, estates, and trusts not in the taxpayer's apportioned tax base:



Instructions for Indiana Apportionment of Adjusted Gross Income

Use of Apportionment Schedule E: If an organization has unrelated business (adjusted gross) income from both within and outside Indiana, the organization must apportion its income by means of the three-factor apportionment formula under IC 6-3-2-2.

The apportionment factor to be applied to a corporation's business income to determine the amount taxable by Indiana is based on a three-factor formula of property, payroll, and sales. For taxable years beginning after Dec. 31, 2006 and before Jan. 1, 2008, the numerator of the fraction is the sum of the property factor, plus the payroll factor, plus the product of the sales factor multiplied by 3, and the denominator of the fraction is 5. For taxable years beginning after Dec. 31, 2007, and before Jan. 1, 2009, the numerator of the fraction is the sum of the property factor, the payroll factor, and the product of the sales factor multiplied by 4.67, and the denominator of the fraction is 6.67.

For taxable years beginning after Dec. 31, 2008, and before Jan. 1, 2010, the numerator of the fraction is the sum of the property factor, the payroll factor, and the product of the sales factor multiplied by 8, and the denominator of the fraction is 10.

For taxable years beginning after Dec. 31, 2009, and before Jan. 1, 2011, the numerator of the fraction is the property factor, the payroll factor, and the product of the sales factor multiplied by 18, and the denominator of the fraction is 20. For all taxable years beginning after Dec. 31, 2010, Indiana's apportioned income will be determined by using only the sales factor.

The Department will not accept returns filed for adjusted gross income tax purposes using the separate accounting method. IT-20 Schedule E (or Schedule E-7 for interstate transportation companies) must be used unless written permission is granted from the Department. The term "everywhere" does not include property, payroll, or sales of a foreign corporation in a place outside the United States.

Note: Domestic insurance companies must be a single factor for adjusted gross income and should consult Form IT-20 instruction booklet for details concerning apportionment of income.

Part I - Indiana Apportionment of Adjusted Gross Income

1. Property Factor: The property factor is a fraction. The numerator is the average value during the tax year of real and tangible personal property used within Indiana (plus the value of rented property), and the denominator is the average value during the tax year of such property everywhere.

The average value of property shall be determined by averaging the values of the beginning and the end of the tax period. If the values have fluctuated, you might need to average the monthly values to reflect the average value of the property for the tax period. If, in the calculation of the property factor, the average values of properties are composed of a combination of values, enclose a schedule showing how these average values were calculated.

For example, the use of original cost for owned properties plus the value of rental or leased facilities based on a capitalization of rents

paid, which cannot be checked against the balance sheet or the profit and loss statement, must be supported. Property owned by the taxpayer is valued at its original cost. Property rented by the taxpayer is valued at eight times the net annual rental rate.

Total Property Values for 2009

Complete the appropriate lines for both within Indiana and everywhere. Add lines (a) through (e) in columns A and B. Divide the sum on line 1A by the sum on line 1B. Multiply by 100 and enter the percent on line 1C. Round the percentage to the nearest second decimal place (e.g., 16.02%).

2. Payroll Factor: The payroll factor is a fraction. The numerator is the total wages, salaries, and other compensation paid to employees in Indiana, and the denominator is the total of such compensation for services rendered for the business everywhere. Normally, the Indiana payroll matches the unemployment compensation reports filed with Indiana as determined under the Model Unemployment Compensation Act. Compensation is paid in Indiana if:

- (a) The individual performed the service entirely within Indiana;
- (b) The individual performed the service both within and outside Indiana, but the service performed outside Indiana is incidental to the individual's service within Indiana; or
- (c) Some of the service is performed in Indiana and
 - (1) the base of operations, or if there is no base of operations, the place where the service is directed or controlled, is in Indiana; or
 - (2) the base of operations or the place where the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in Indiana.

Payments to independent contractors and others not classified as employees are not included in the factor. The portion of an employee's salary directly contributed to an IRC Section 401K plan should be included in the factor; however, the employer's matching contribution should not be included.

Total Payroll Value for 2009

Enter payroll values on lines 2A and 2B. Divide the total on line 2A by the total on line 2B. Multiply by 100 and enter the percent on line 2C. Round the percentage to the nearest second decimal place.

3. Sales/Receipts Factor: The sales factor is a fraction. For 2009, the value of the receipts factor is to be multiplied by 8 in the apportionment of income formula. The numerator is the total receipts of the taxpayer in Indiana during the tax year. The denominator is the total receipts of the taxpayer everywhere during the tax year.

The numerator of the receipts factor must include all sales made in Indiana, sales made from Indiana to the U.S. government, and sales made from Indiana to a state not having jurisdiction to tax the activities of the seller. Destination sales to locations outside Indiana by an Indiana seller that has activities in the state of destination, other than mere solicitation, are not included in the numerator of the sales factor regardless of whether the destination state levies a tax. The numerator

contains intangible income attributed to Indiana, including interest from consumer and commercial loans, installment sales contracts, and credit and debit cards as prescribed under IC 6-3-2-2.2.

Total receipts include gross sales of real and tangible personal property less returns and allowances. Sales of tangible personal property are in Indiana if the property is delivered or shipped to a purchaser within Indiana regardless of the f.o.b. point or other conditions of sale, or the property is shipped from an office, a store, a warehouse, a factory, or another place of storage in Indiana, and the taxpayer is not subject to tax in the state of the purchaser.

Sales or receipts not specifically assigned above shall be assigned as follows:

- (1) Gross receipts from the sale, rental, or lease of real property are in Indiana if the real property is located in Indiana;
- (2) Gross receipts from the rental, lease, or licensing of the use of tangible personal property are in Indiana if the property is in Indiana. If property was both within and outside Indiana during the tax year, the gross receipts are considered in Indiana to the extent the property was used in Indiana;
- (3) Gross receipts from intangible personal property are in Indiana if the taxpayer has economic presence in Indiana and such property has not acquired business sites elsewhere.

Interest income and other receipts from loans or installment sales contracts that are primarily secured by or deal with real or tangible personal property are attributed to Indiana if the security or sale property is located in Indiana; consumer loans not secured by real or tangible personal property are attributed to Indiana if the loan is made to an Indiana resident; and commercial loans and installment obligations not secured by real or tangible personal property are attributed to Indiana if the proceeds of the loan are applied in Indiana.

Interest income, merchant discounts, travel and entertainment credit card receivables, and credit card holder's fees are attributed to the state where the card charges and fees are regularly billed.

Receipts from the performance of fiduciary and other services are attributed to the state where the benefits of the services are consumed. Receipts from the issuance of traveler's checks, money orders, or United States savings bonds are attributed to the state where those items are purchased.

Receipts in the form of dividends from investments are attributed to Indiana if the taxpayer's commercial domicile is in Indiana; and

- (4) Gross receipts from the performance of services are in Indiana if the services are performed in Indiana. If such services are performed partly within and partly outside Indiana, a portion of the gross receipts from performance of the services shall be attributed to Indiana based on the ratio the direct costs incurred in Indiana bear to the total direct costs of the services, unless the services are otherwise directly attributed to Indiana according to IC 6-3-2-2.2.

Sales to the United States Government: The United States government is the purchaser when it makes direct payment to the seller. A sale to the United States government of tangible personal property is in Indiana if it is shipped from an office, a store, a warehouse, or another place of storage in Indiana. See the above rules for sales other than tangible personal property if such sales are made to the United States government.

Other Gross Receipts: Under (f) Other, report other gross business receipts not included elsewhere and pro rata gross receipts from all unitary partnerships, excluding from the factors the portion of distributive share income derived from a previously apportioned partnership [45 IAC 3.1-1-153(b)].

Total Sales/Receipts Value for 2009

Complete all lines as indicated. Add receipt factor lines 3(a) through 3(f) in column A. Enter the total on line 3A. Also enter the total receipts everywhere on line 3B. See line 4(a) for the calculation of the percentage. Round the percentage to the nearest second decimal place.

4. Summary: Apportionment of Income for Indiana for Tax Years Beginning in 2009

- (a) Divide the sum on line 3A by the total on line 3B. (Multiply by 100 to arrive at a percentage rounded to the nearest second decimal place.) Enter the quotient in the 4(a)1 space provided and multiply by 8 for tax years beginning in 2009. Enter the product on line 4a of column C.
- (b) Add the entries on lines 1C, 2C, and 4a of column C. Enter the sum of the percentages on line 4b.
- (c) Divide the total percentage entered on line 4b by 10 for tax years beginning in 2009. Enter the average Indiana apportionment percentage (rounded to the nearest second decimal place) on line 4c, and carry it to the apportionment entry line on the return.

The property factor and payroll factor each has a value of 1 in the apportionment of income formula. The sales factor value is 8 for tax year 2009. The combined three-factor denominator equals 10 for tax year 2009. When there is a total absence of one of these factors in column B, you must divide the sum of the percentages by the number of the remaining factor values present in the apportionment formula.

Part II - Business/Other Income Questionnaire

Complete all applicable questions in this section. If income is apportioned, list

- (a) All business locations where the corporation has operations;
- (b) The nature of the business activity at each location, including,
- (c) Whether a location accepts orders in that state;
- (d) Whether a location is registered to do business in that state;
- (e) Whether a location files income tax returns in other states;
- (f) Whether property in the other states is leased; or
- (g) Whether property in the other states is owned.

Other Tax Liability Credits Available to Nonprofit Organizations

Each of the following credits is assigned a three-digit code number for identification. When claiming the credit on line 19, enter the name of the credit, the three-digit code number, and the amount claimed.

If you have more credits to claim, enter the information on the other credit space on line 19. Increase line 19b by the amount of your additional credit(s). Also show detailed information about the other credits you are claiming on the Additional Explanation or Adjustment lines on page 2 of the your return.

Restriction for Certain Tax Credits – Limited to One per Project

Within a certain group of credits, a taxpayer may not be granted more than one credit for the same project. The taxpayer can choose the credit to be applied but is not permitted to change the credit selected or redirect the investment for a different credit in subsequent years. Refer to Commissioner's Directive #29 at www.in.gov/dor/3617.htm for more information. Nine credits are included in this group:

- Alternative fuel vehicle manufacturer credit;
- Capital investment credit;
- Community revitalization enhancement district credit;
- Enterprise zone investment cost credit;
- Hoosier business investment credit;
- Industrial recovery credit;
- Military base investment cost credit;
- Military base recovery credit; and
- Venture capital investment credit.

Apply this restriction first when figuring your credits.

For more information about Indiana tax credits, get Income Tax Information Bulletin #59 at www.in.gov/dor/3650.htm

Alternative Fuel Vehicle Manufacturer Credit 845

A credit is available for up to 15 percent for qualified investments made between Jan.1, 2007, and Dec. 31, 2012, within Indiana. This credit applies to expenditures for the manufacture or assembly of alternative fuel vehicles. An alternative fuel vehicle is any passenger car or light truck with a gross vehicle weight of 8,500 pounds or less and that is designed to operate using one of the following:

- Biodiesel;
- Coal-derived liquid fuels;
- Denatured alcohol;
- E85;
- Electricity;
- Hydrogen;
- Liquefied petroleum gas;
- Methanol;
- Natural gas;
- Non-alcohol fuels derived from biological material;
- P-Series fuels; or
- Ultra-low sulfur diesel.

For more information on qualifications for obtaining this credit, contact the Indiana Economic Development Corporation, One North Capitol, Suite 700, Indianapolis, IN 46204. You can also call them at (317) 232-8827 or visit their Web site at www.in.gov/iedc/ Also get Income Tax Information Bulletin #103 at www.in.gov/dor/3650.htm

Blended Biodiesel Credits

803

Credits are available for taxpayers who produce biodiesel and/or blended biodiesel at an Indiana facility (certified by the IEDC) and for dealers who sell blended biodiesel at retail.

An approved Form BD-100 must be enclosed to verify the claimed credit. Contact the Indiana Economic Development Corporation, Biodiesel Credit Certification, One North Capitol, Suite 700, Indianapolis, IN 46204. You can also call them at (317) 232-8827 or visit their Web site at www.in.gov/iedc/ for more information.

Also, get Income Tax Information Bulletin #91 at www.in.gov/dor/3650.htm for additional information.

Capital Investment Credit

804

This credit is available for certain qualified capital investments made in Shelby County. The IEDC certifies the amount of the credit. The credit is equal to 14 percent of the qualified investment and is claimed over a seven-year period.

For information regarding the definitions, procedures, and qualifications for obtaining this credit, contact the Indiana Economic Development Corporation, Enterprise Zone Board, One North Capitol, Suite 700, Indianapolis, IN 46204. You can also visit their Web site at www.in.gov/iedc

Coal Combustion Product Credit

805

A manufacturer that uses coal combustion products (byproducts resulting from the combustion of coal) in an Indiana facility for the manufacturing of recycled components and is a new business may be eligible for this credit. An existing business that manufactures recycled components and increases its acquisitions of coal combustion products by 10 percent over the average amount obtained in the previous three years is also eligible for the credit.

For more information, contact the Indiana Department of Revenue, Coal Combustion Credit, Room N203, 100 N. Senate Ave., Indianapolis, IN 46204. You can also call (317) 232-2339. Enclose your approved Form CCP-100 with your return.

Coal Gasification Technology Investment Credit

806

A credit is available for a qualified investment in an integrated coal gasification power plant or fluidized bed combustion technology that serves Indiana gas utility and electric utility consumers. This may include an investment in a facility located in Indiana that converts coal into synthesis gas that can be used as a substitute for natural gas. You must file an application for certification with the IEDC. If the credit is assigned, it must be approved by the utility regulatory commission and taken in 10 annual installments. The amount of credit for a coal gasification power plant is 10 percent of the first \$500 million invested and 5 percent for any amount over that. The amount of credit for a fluidized bed combustion technology is 7 percent of the first \$500 million invested and 3 percent for any amount over that.

For more information, contact the Indiana Economic Development Corporation, One North Capitol, Suite 700, Indianapolis, IN 46204, or visit their Web site at www.in.gov/iedc/ Also get Income Tax Information Bulletin #99 at: www.in.gov/dor/3650.htm

College and University Contribution Credit 807

An organization may be eligible for a credit if it made any charitable contributions to a college, university, or corporation or foundation organized for the benefit of a post-secondary educational institution located in Indiana.

Get Income Tax Information Bulletin #14 at www.in.gov/dor/3650.htm for eligibility requirements. Enclose Schedule CC-40 (enclosure sequence #8) with the return. Go to the Department's Web site at www.in.gov/dor/3510.htm for more information and to get Schedule CC-40.

Community Revitalization Enhancement District Credit 808

A state and local income tax liability credit is available for a qualified investment for redevelopment or rehabilitation of property within a community revitalization enhancement district. The expenditure must be approved by the Indiana Economic Development Corporation before it is made. The credit is equal to 25 percent of the qualified investment made by the taxpayer during the tax year. The Department has the authority to disallow any credit if the taxpayer ceases existing operations or substantially reduces its operations within the district or elsewhere in Indiana, or if it reduces other Indiana operations to relocate them into the district.

An entity can assign the credit to a lessee who remains subject to the same requirements. The assignment must be in writing, and any consideration may not exceed the value of the part of the credit assigned. Both parties must report the assignment on their state income tax returns for the year of assignment.

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

Economic Development for a Growing Economy (EDGE) Job Retention Credit 839

This credit is a refundable tax liability credit for businesses that conduct certain activities designed to foster job creation or job retention in Indiana. The approved credit agreement letter from the IEDC and a computation of the credit must be enclosed with the return; otherwise, this credit will not be allowed.

Contact the IEDC, One North Capitol, Suite 700, Indianapolis, IN 46204, for eligibility requirements, or visit www.in.gov/iedc/ for additional information.

Employer Health Benefit Plan Tax Credit 842

A new credit is available to certain taxpayers that begin offering health insurance to their employees. An employer that did not provide health insurance to employees prior to Jan. 1, 2007, and makes health insurance available to its employees may be eligible for a credit. The amount of the credit is the lesser of \$2,500 or \$50 multiplied by the number of employees enrolled in the health benefit plan. The employer is required to make health insurance available to the taxpayer's employees for at least two years after the employer first offers the health benefit plan. Get Income Tax Information Bulletin #101 at www.in.gov/dor/3650.htm for more information. Enclose with the return proof of your continued eligibility for the credit and proof of expenditures necessary to calculate the credit.

Enterprise Zone Employment Expense Credit 812

This credit is based on qualified investments made within an Indiana enterprise zone. It is the lesser of 10 percent of qualifying wages or \$1,500 per qualified employee, up to the amount of tax liability on income derived from an enterprise zone. Enclose the completed Schedule EZ 2 with the Form IT-20NP return.

Go to www.in.gov/dor/3515.htm to get Indiana Schedule EZ Parts 1, 2, and 3 for more information on how to calculate this credit.

Enterprise Zone Loan Interest Credit 814

This credit can be for up to 5 percent of the interest received from all qualified loans made during a tax year for use in an Indiana enterprise zone.

Get Information Bulletin #66 at www.in.gov/dor/3650.htm and Indiana Schedule LIC at <http://www.in.gov/dor/3515.htm> for more information on how to calculate this credit.

Note: Schedule LIC must be enclosed if claiming this credit.

Contact the Indiana Economic Development Corporation, One North Capitol, Suite 700, Indianapolis, IN 46204; call them at (317) 232-8827; or visit their Web site at www.in.gov/iedc/ for additional information.

Ethanol Production Credit 815

An Indiana facility with a capacity to produce 40 million gallons of grain ethanol per year may be eligible for a credit. If credit is granted, it may not be sold, assigned, conveyed, or otherwise transferred.

File your Application for Ethanol Credit Certification, State Form 52302, with the Indiana Economic Development Corporation, Ethanol Credit Certification, One North Capitol, Suite 700, Indianapolis, IN 46204; call them at (317) 232-8827; or visit their Web site at www.in.gov/iedc/ for additional information.

Effective for tax years beginning after Dec. 31, 2007, there is an additional tax credit for cellulosic ethanol production. Taxpayers who produce at least 20 million gallons of cellulosic ethanol in a taxable year may apply this credit, but only against the state tax liability attributable to business activity taking place at the Indiana facility at which the cellulosic ethanol was produced.

Proof of information for the credit calculation plus a copy of the Certificate of Qualified Facility issued by the Indiana Recycling and Energy Development Board must be enclosed with the return to verify this credit.

For more information, get Income Tax Information Bulletin #93 at www.in.gov/dor/3650.htm

Headquarters Relocation Credit 818

A business with an annual worldwide revenue of \$100 million and at least 75 employees that relocates its corporate headquarters to Indiana may be eligible for a credit. The credit can be as much as 50 percent of the cost incurred in relocating the headquarters.

For more information, including limitations and the application process, get Income Tax Information Bulletin #97 at www.in.gov/dor/3650.htm

Historic Building Rehabilitation Credit 819

A credit is available for the rehabilitation or preservation of historic property that is listed on the Indiana Register of Historic Sites and Structures, is at least 50 years old, and is income-producing. The cost of certified rehabilitation or preservation expenses must exceed \$10,000. The credit is 20 percent of the qualified expenses. Any unused balance of the credit can be carried forward for up to 15 years. A certification from the Division of Historic Preservation and Archaeology must be enclosed with your return.

For additional information, call the Department of Natural Resources at (317) 232-1646 or visit their Web site at www.in.gov/dnr/historic

Get Income Tax Information Bulletin #87 at www.in.gov/dor/3650.htm

Hoosier Business Investment Credit 820

This credit is for qualified investments, which include the purchase of new telecommunications, production, manufacturing, fabrication, processing, refining, and finishing equipment, that are directly related to expanding the workforce in Indiana. Qualified investments also include onsite infrastructure improvements, construction costs, the cost of retooling existing machinery and equipment, and costs associated with special purpose buildings and foundations. They do not include property that can be readily moved out of Indiana.

This credit is administered by the Indiana Economic Development Corporation at One North Capitol, Suite 700, Indianapolis, IN 46204. Visit their Web site at www.in.gov/iedc or call them at (317) 233-3638 for additional information. Also, get Income Tax Information Bulletin #95 at www.in.gov/dor/3650.htm

Indiana Research Expense Credit 822

Indiana has a research expense credit similar to the federal credit (Form 6765) for increasing research activities for qualifying expenses paid in carrying on a trade or business in Indiana. Compute the credit using Schedule IT-20REC (get it at www.in.gov/dor/4179.htm). This form must be completed and a copy enclosed to claim this credit. For more information, contact the Department at www.in.gov/dor

Individual Development Account Credit 823

A credit is available for contributions made to a community development corporation participating in an Individual Development Account (IDA) program. The IDA program is designed to assist qualifying low-income residents in accumulating savings and building personal finance skills. The organization must have an approved program number from the Indiana Housing and Community Development Authority (IHCDA) before a contribution qualifies for pre-approval. The credit is equal to 50 percent of the contribution, which must be between \$100 and \$50,000.

Applications for the credit are filed through the IHCDA by using Form IDA-10/20. An approval Form IDA-20 must be enclosed with your return if claiming this credit.

To request additional information about the definitions, procedures, and qualifications for obtaining this credit, contact: Indiana Housing and Community Development Authority, 30 S. Meridian St., Suite 1000, Indianapolis, IN 46204, (317) 232-7777.

Industrial Recovery Credit 824

This credit is based on a taxpayer's qualified investment in a vacant industrial facility located in a designated industrial recovery site. The IEDC approves the application for credit and the plan for rehabilitation. A lessee of property in an industrial recovery site may be assigned tax credits based on the owner's or developer's qualified investment within the designated industrial recovery site. Get additional information regarding procedures for obtaining this credit from the Indiana Economic Development Corporation, One North Capitol, Suite 700, Indianapolis, IN 46204. You can also call them at (317) 232-8827 or visit their Web site at www.in.gov/iedc

Maternity Home Credit 825

A credit is allowed for maternity home owners who provide a temporary residence to at least one unrelated pregnant woman for at least 60 consecutive days during her pregnancy. If more than one entity has an ownership interest in a maternity home, each can claim the credit in proportion to its ownership interest. The maternity home owner must file an application annually with the State Department of Health to be eligible to claim this credit.

A copy of the approved application must be enclosed with your tax return before the credit can be taken. Contact the Maternal and Child Health Division, 2 N. Meridian St., 3rd Floor, Indianapolis, IN 46204, or call them at (317) 233-1253 to obtain an application and more information about this credit.

Military Base Investment Cost Credit 826

This credit is available to taxpayers who provide a qualified investment in a business located in a current or former military base, a military base reuse area, an economic development area, a military base recovery site, or a military base enhancement area. The amount of the credit depends on the type of business, the number of jobs created, and the amount of the investment.

A taxpayer making a qualified investment in a business located in a county where the Crane military base is located is also eligible for the military base investment cost tax credit. A military base enhancement area is extended to comprise portions of three counties (Greene, Lawrence, and Martin) that are outside the certified technology park adjoining the crane military base. The taxpayer's qualified investment must be in a business that meets one of the following criteria:

- (1) The business must be a participant in the technology transfer program conducted by the qualified military base; or
- (2) The business and the qualified military base must have a mutually beneficial relationship evidenced by a memorandum of understanding.

To receive credit, you must submit to the Department documentation of the qualified investment and certification of the percentage credit allowed by the IEDC.

For more information about this credit, contact the Indiana Economic Development Corporation, One North Capitol, Suite 600, Indianapolis, IN 46204. You can also call them at (317) 232-8827 or visit their Web site at www.in.gov/iedc/

Military Base Recovery Credit 827

A taxpayer who is an owner or a developer of a military base recovery site may be eligible for a credit if investing in the rehabilitation of real property located in a military base recovery site according to a plan approved by the Indiana Economic Development Corporation. The maximum credit is 25 percent of the cost of rehabilitation of real property located in a designated military base recovery site based on the age of the building.

A claimant may also be a lessee of property in a military base recovery site and assigned part of the tax credit based on a qualified investment within a military recovery site. The assignment must be in writing, and any consideration may not exceed the value of the part of the credit assigned. Both parties must report the assignment on their state income tax returns for the year of assignment. The lessee can use the credit to offset its total state income tax liability, but any excess credit must be carried forward to the immediately following tax year(s).

For more information about this credit, contact the IEDC, One North Capitol, Suite 600, Indianapolis, IN 46204. You can also call them at (317) 232-8827 or visit their Web site at www.in.gov/iedc

Neighborhood Assistance Credit 828

If you made a contribution or engaged in activities to upgrade areas in Indiana, you might be able to claim a credit for this assistance. Contact the Indiana Housing and Community Development Authority, Neighborhood Assistance Program, 30 S. Meridian, Suite 1000, Indianapolis, IN 46204. You can also call (317) 232-7777 for more information.

Approval Form NC-20 must be enclosed with the return to claim this credit. For more information about this credit, get Form NC-10 at www.in.gov/dor/3508.htm and Income Tax Information Bulletin #22 at www.in.gov/dor/3650.htm

Prison Investment Credit 829

A credit is allowed for amounts invested in Indiana prisons to create jobs for prisoners. The amount is limited to 50 percent of the investment in a qualified project approved by the Department of Correction (DOC), plus 25 percent of the wages paid to inmates.

Contact the Indiana Department of Correction, Office of the Commissioner, 302 W. Washington St., Room E334, Indianapolis, IN 46204, for additional information.

Small Employer Qualified Wellness Program Credit 843

If you are a small employer who provides a qualified wellness program for your employees during the taxable year, you may be entitled to a tax credit. This credit is equal to 50 percent of the costs you incur during the taxable year to provide the wellness program. A small employer is defined as an employer that is actively engaged in business and has between 2 and 100 eligible employees with a majority of them working in Indiana.

The wellness program must be certified by the State Department of Health (DOH), and the certificate must be enclosed with the tax return before the credit can be approved. The credit can be carried forward but cannot be carried back or refunded. For more information, contact the DOH at www.IN.gov/isdh

You can also get Income Tax Information Bulletin #102 at www.in.gov/dor/3650.htm

Teacher Summer Employment Credit 833

If you hire designated shortage certified teachers during school summer vacation, you may be able to take a credit. The qualified positions must be certified by the Department of Education (DOE), and the Qualified Position Certificate must be enclosed with the tax return before the credit can be approved.

Contact the DOE at (317) 232-6676 for information about this credit. Or visit their Web site at www.doe.state.in.us/legal

Venture Capital Investment Credit 835

An entity that provides qualified investment capital to an Indiana business may be eligible for this credit. Currently this credit is limited to investments that occur before Jan. 1, 2013. The carryforward provision is limited to five years.

Certification for this credit must be obtained from the Indiana Economic Development Corporation Development Finance Office, VCI Credit Program, One North Capitol, Suite 700, Indianapolis, IN 46204. You can call them at (317) 232-8827 or visit their Web site at www.in.gov/iedc

Voluntary Remediation 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 Housing and Community Development Authority must determine and certify that the costs incurred in a voluntary remediation are qualified investments.

For additional information, contact the Indiana Department of Environmental Management, Indiana Government Center North, Room N1101, 100 N. Senate Ave., Indianapolis, IN 46204, or visit their Web site at www.in.gov/idem

Tax forms may be requested by calling (317) 615-2581. Many of the tax forms are also available on the Internet at www.in.gov/dor

INTax

Free online program to manage your Indiana business tax account

Reduce the burden of managing sales and withholding tax obligations by using INTax, Indiana's free online business tax filing program. INTax puts the business owner in control of his tax accounts.

INTax features include

- **File** and pay any time of day.
- **Schedule** future payments.
- **Check** account balances instantly.
- **Manage** multiple businesses under one profile.
- **Review** transaction history and receipt confirmation.
- **Establish** multiple users and set access rights by user.
- **Correspond** directly and confidentially with the Department.

To take advantage of this free service, visit intax.in.gov