Form IT-20NP
State Form 148
(R8/8-09)

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

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) Total Tax ▶	15		•00
Credit for Estimated Tax and Other Payments			
16. Quarterly estimated tax paid: Qrt. 1_____ Qrt. 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) Total Credits ▶	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 ☐ Check box if using annualization method	22		•00
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.

Indiana Department of Revenue

Indiana Nonprofit Organization Unrelated Business Income

Additional Explanation or Adjustment
State Form 49189
(R8/8-09)

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 EE

▶ _____
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	1C	
2. Sales/use tax: Multiply line 1 by .07 (7%)	2C	
3. Sales tax previously paid on the above items (up to 7% per item)	3C	
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	4C	

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


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IT-20NP Schedule E
State Form 49179
(R8/8-09)

Indiana Department of Revenue
Apportionment of Income for Indiana

For Tax Year Beginning _____/_____/ **2009 and Ending** _____/_____/_____

Name as shown on return _____ Federal Identification Number _____

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.

Part I - Indiana Apportionment of Adjusted Gross Income

	Column A Total Within Indiana	Column B Total Within and Outside Indiana	Column C Indiana Percentage
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? Yes	No	(d) Registered to Do Business? Yes	No	(e) Files Returns in State? Yes	No	Property in State (f) Leased? Yes	No	(g) Owned? 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: