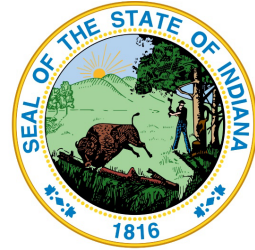


Elise M. Nieshalla, Indiana State Comptroller

Indiana Statehouse, Room 240
200 W. Washington Street
Indianapolis, IN 46204

www.in.gov/comptroller
(317) 232-3300



MEMORANDUM

TO: County Auditors

FROM: Jane Cope, Settlement Specialist

DATE: December 10, 2025

SUBJECT: Fall Settlement Forms, Submission and Review

Fall settlement remittances are due to the Office of State Comptroller (Comptroller) by **Wednesday, December 31**. Please refer to the following guidance to prepare for the review and submission process of settlement.

Forms and Submission

The Comptroller's Office has released the 2025 fall settlement forms [here](#). Please submit completed forms to our office via email to LocalGovernment@comptroller.in.gov.

Review and Preapproval

The Comptroller's review of your settlement is structured around the [settlement checklist](#). Local offices are strongly encouraged to complete the checklist and make any necessary corrections prior to submitting the forms. Once all settlement forms have been emailed to the Comptroller, you will receive an email notification within one business day stating that your settlement has been received.

The Comptroller may reach out during the review period with questions regarding your settlement. Once the review is complete, the Comptroller will send a pre-approval email, at which point you may distribute settlement funds to all taxing units within your county. You do not have to wait for **final approval** to distribute settlement funds.

Final Approval

In addition to the local distribution of taxes collected, there are several remittances that must be made to the State via the Comptroller to complete the settlement cycle. To receive final approval of settlement, the following remittances must be provided:

- Excise Tax due to the State as reported on the Excise Allocation Worksheet
- Section C: Fines and Fees reported on the Settlement Form 105
- Fines and Forfeitures are due November 1
- The total annual Judges' Supplemental Payments are due November 1

The State portion of Excise and Section C must be remitted before **December 31, 2025**. We are at your service with any questions you may have – please call Jane Cope at 317-233-1712 or email LocalGovernment@comptroller.in.gov.