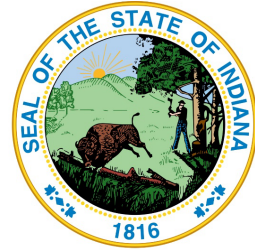


ELISE M. NIESHALLA, STATE COMPTROLLER

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

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



MEMORANDUM

TO: County Auditors

FROM: Janie Cope, Local Government Specialist

DATE: April 1, 2026

SUBJECT: Semi-Annual Remittance to the Common School Fund

County Auditors are required to keep a record of all revenue that accrues to the Common School Fund and report these dollars to the Office of Indiana State Comptroller on a semi-annual basis, pursuant to [IC 20-49-3-16](#).

Court-ordered forfeiture proceeds intended for the Common School Fund must first be accounted for at the county level. The County Auditor is responsible for depositing these funds into **Fund 7101 – State Fines and Forfeitures** before they are remitted to the State.

Please use State Form 56577 Semi Annual Remittance to the Common School Fund (linked [here](#) and attached) when reporting your remittance. The semi-annual report and remittance are due to the Comptroller's Office on **May 1, 2026**, and **November 1, 2026**.

All funds collected but not yet remitted to the Comptroller since the previous remittance period should be reported and remitted by May 1, 2026. Any funds collected after that remittance date should be reported and remitted by the November 1, 2026, deadline.

We are at your service to answer questions and address your concerns. Please contact the Local Division at 317-233-1712 or LocalGovernment@comptroller.in.gov.