Indiana Department of Revenue
Indiana Utility Receipts Tax Returns

This form can be used for remitting the required quarterly estimated tax payments for the current calendar year (or taxable fiscal year) or for remitting your extension payment. **Do not use** Form URT-Q(w) to remit any other income tax payments. The annual Utility Receipts Tax Return, Form URT, is available as a separate form.

If a taxpayer's annual tax liability exceeds $2,500, the taxpayer is required to file quarterly estimated payments and remit twenty-five percent (25%) of the estimated annual tax due on each quarterly return. Assistance and preprinted quarterly payment coupons may be obtained by calling the Tax Administration at 317-233-4015.

If the taxpayer's annual liability exceeds forty thousand dollars ($40,000), the taxpayer is required to pay the quarterly estimated tax liability by electronic funds transfer (EFT). If the payment is made by EFT, the taxpayer is not required to file an estimated return. The EFT registration form, EFT-1 can be obtained on the Department's Web site at www.in.gov/dor/files/eft-1.pdf. Questions concerning the EFT registration process can be directed to departmental personnel by calling (317) 615-2695.

Instructions

For Completing Form URT-Q(w) for Quarterly Payments
Compute twenty-five percent (25%) of the annual estimated utility receipts tax or the exact amount of tax for the quarter. You may reduce the quarterly estimated payment by the amount of your overpayment of tax from a prior year which was applied to your estimated account. Enter the net amount on the appropriate remittance form. An authorized officer must sign and date each remittance form. Mail payment by your quarterly return due date. The utility receipts tax rate is 1.4%, effective January 1, 2003.

The quarterly estimated utility receipts tax return with payment is due on April 20, June 22, September 21 and December 21 of your taxable year (if filing on a calendar year basis). If filing on a fiscal year basis, the quarterly estimated utility receipts tax is payable on the twentieth (20th) day of the 4th, 6th, 9th, and 12th month of the taxable year.

Refer to Commissioner's Directive # 18
www.in.gov/dor/reference/files/cd18.pdf
for more information.
An annual URT reporting form with instructions is available at:
www.in.gov/dor/3489.htm

For Completing Form URT-Q(w) for an Extension Payment
This Web version of Form URT-Q can be used to make an Extension Payment. It is to be used when a payment is due and additional time is necessary for filing the annual utility receipts tax return. A penalty for late payment will not be imposed if at least 90% of the annual tax due is paid by the original due date and the remaining balance, plus interest, is paid in full by the extended due date. Also, a copy of the federal extension of time to file form must be attached to the annual return when filed.

The extension payment is due on the fifteenth day of the fourth month following the close of the tax year.

The U.S. Postal Service postmark date is used to determine if a return is timely. Please be aware of the local postal service's hours of mail pickup.

Payments must be made with U.S. funds. Please do not send cash, or include check stubs when mailing your payments.

Taxpayer Name

Street Address

City State Zip Code

Voucher - Check box to show which payment you are making:

❑ **1st** Quarter ❑ **2nd** Quarter ❑ **3rd** Quarter ❑ **4th** Quarter ❑ **Extension Payment**

Calendar or Fiscal Year Ending _____ Due Date _____

Form URT-Q(w) State Form R/(11-08) **Utility Receipts Tax Payment**

Federal ID Number

Signature of Officer Title

Date _____ Daytime Phone # ( ) _____

Make check payable to the **Indiana Department of Revenue**.

Estimated Utility Receipts Tax Due.

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INDIANA DEPARTMENT OF REVENUE
P.O. BOX 7228
INDIANAPOLIS, IN 46207-7228