



2014 General Update

Indiana Department of
Revenue

Thursday, December 18, 2014





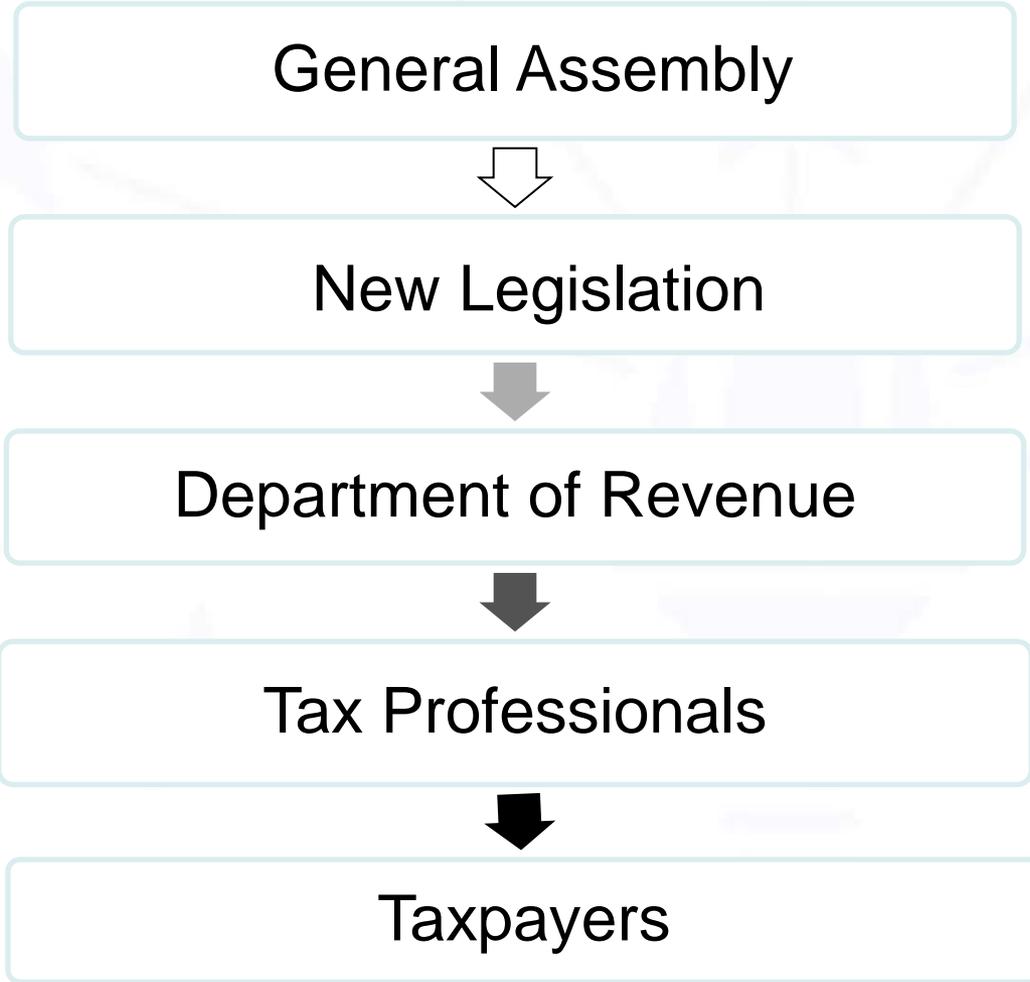
Program

- Department of Revenue (DOR) Overview
- New Legislation
- Electronic Mandates
- Electronic Services
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Overview





Overview

DOR Mission

- To collect the legally required taxes in a fair, consistent, and efficient manner and to provide accurate, timely, and reliable funding and information to state and local constituents.



Overview

Taxes Administered by the DOR

- Aircraft License Excise
- Alcoholic Beverage
- Auto Rental Excise
- Cigarette
- Commercial Motor Vehicle Excise
- Controlled Substance Excise
- Corporate Income
- County Adjusted Gross Income
- County Economic Development Income
- County Innkeeper's
- County Option Income
- Environmental
- Estate
- Fiduciary
- Financial Institutions
- Fireworks
- Food & Beverage
- Fuel
- Gasoline
- Generation Skipping Transfer
- Individual Income
- Malt Beverage





Overview

Taxes Administered by the DOR

- Marine Fuel
- Marion County Admissions
- Motor Carrier Fuel
- Motor Carrier Surcharge
- Motor Vehicle Excise
- Pari-mutuel Admissions
- Pari-mutuel Wagering
- Petroleum Severance
- Prepaid Sales
- Public
- Public Utility (Railroad Car Companies/Railroads)
- Riverboat Admissions
- Riverboat Wagering
- Sales & Use
- Tire Fee
- Tobacco
- Utility Receipts
- Withholding





NEW LEGISLATION

Thursday, December 18, 2014

Indiana Department of Revenue





New Legislation

Individual Income Tax

- Credit for natural gas-powered vehicles no longer applies to alternative fuel vehicles and no longer requires the vehicle to be in public transportation.
- Requires the vehicle to be purchased or leased from a dealer in Indiana and weigh more than 33,000 pounds.

Effective Jan. 1, 2014 (Retroactive)



New Legislation

Individual Income Tax

- Olympic winners can deduct an amount up to the value of an Olympic medal and prize money paid by the U.S. Olympic Committee.
- Pass-through entities are eligible to claim the Industrial Recovery Tax Credit.

Effective Jan. 1, 2014 (Retroactive)





New Legislation

Individual Income Tax

- Taxpayers may continue to carry forward any unused tax credit from a prior taxable year even after the tax credit has been repealed.
- The Venture Capital Investment credit is repealed.

Effective July 1, 2014





New Legislation

Individual Income Tax

- Several tax credits have been repealed: the Indiana Riverboat Building credit, Voluntary Remediation credit, Blended Biodiesel credit, Ethanol Production credit, the Prison Investment Credit, and New Employer credit.

Effective Jan. 1, 2015





New Legislation

Individual Income Tax

- Taxpayers may claim a state adoption credit.
- The income limitation for purposes of calculating the Lake County Residential Income Tax Credit will be based on Indiana adjusted gross income instead of earned income.
- For tax returns filed in 2016.

Effective Jan. 1, 2015





New Legislation

Individual Income Tax

- The state individual extension of time to file due date is extended from June 15 to Oct. 15 (plus 30 days, or until Nov. 14) of the tax year.
- 90% of tax due must still be prepaid by the April 15 original due date, or penalty will be due on the amount paid after April 15.

Effective Jan. 1, 2015





Tips

IN-OCC

- Currently, most of our offset credits do not have certification numbers associated with them.
- Going forward, more and more of the new offset credits will have certification numbers
- Schedule IN-OCC (Other Certified Credits) has been designed to capture detailed information about those credits that do have certification numbers associated with them.





New Legislation

Corporate AGI Tax

- Credit for natural gas-powered vehicles no longer applies to alternative fuel vehicles and no longer requires the vehicle to be in public transportation.
- Requires the vehicle to be purchased or leased from a dealer in Indiana and weigh more than 33,000 pounds.

Effective Jan. 1, 2014 (Retroactive)





New Legislation

Corporate AGI Tax

- Taxpayers may continue to carry forward any unused tax credit from a prior taxable year even after the tax credit has been repealed.
- Two tax credits have been repealed: the Venture Capital Investment credit and Energy Star credits.

Effective July 1, 2014





New Legislation

Corporate AGI Tax

- Several tax credits have been repealed: the Indiana Riverboat Building credit, Voluntary Remediation credit, Blended Biodiesel credit, Ethanol Production credit, and New Employer credit.

Effective Jan. 1, 2015





New Legislation

County Taxes

- The following counties may adopt an ordinance to have a referendum to increase their LOIT for funding central Indiana transportation:
Delaware, Johnson, Hamilton, Hancock, Madison, and Marion.

Effective July 1, 2014





New Legislation

County Taxes

- The credit for local taxes paid outside of Indiana may be used to offset the county economic development income tax.

Effective Jan. 1, 2015





New Legislation

Sales and Use Tax

- The sales tax rate on a motor vehicle that a purchaser intends to transport outside of Indiana within 30 days and title or register for use in another state or country is the rate of that state or country*.

Effective July 1, 2014





New Legislation

Sales and Use Tax

- A gasoline use tax is imposed on gasoline and gasohol fuels. The gasoline use tax replaces the prepaid sales tax on gasoline collected from the retail merchant.

Effective July 1, 2014





New Legislation

Other Taxes

- Owners of vehicles propelled by alternative fuel must obtain an annual alternative fuel decal for the vehicle.
- Owners of vehicles propelled by alternative fuel and that are registered outside of Indiana but operate on a public highway in Indiana must obtain a temporary trip permit.

Effective Jan. 1, 2014 (Retroactive)





New Legislation

Other Taxes

- The DOR may deny or suspend an oversize/overweight permit if the applicant or permit holder is delinquent in Indiana State Police escort fees.
- All reports and taxes relating to cigarette, OTP, and alcohol taxes must be filed and remitted in electronic format.

Effective July 1, 2014





New Legislation

Other Taxes

- The DOR will no longer administer or enforce the hazardous waste disposal tax.
- The DOR will no longer collect the underground storage tank fee.

Effective July 1, 2014





New Legislation

Same Sex Marriage Tax Filing Guidance

- Same-sex marriages are legal in Indiana based on court rulings.
- Same-sex couples can currently file married filing jointly.





ELECTRONIC MANDATES

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Electronic Mandates

Alcohol, OTP, and Cigarette Taxes

- Beginning with the October 2014 filing period all Indiana alcohol and OTP taxpayers must file and pay electronically.
- Beginning with the January 2015 filing period, all Indiana cigarette taxpayers must file and pay electronically.
- Electronic filing will be available in November for cigarette taxpayers.
- Electronic payments will be made through an ACH Credit transaction.



Electronic Mandates

Sales and Withholding Taxes

- All Indiana businesses are required by law to report and remit sales tax and withholding tax electronically.





Electronic Mandates

Fuel Taxes

- All motor carriers are required by law to file and pay their fuel taxes electronically.
- Carriers can use the Indiana Fuel Tax System to comply.





ELECTRONIC SERVICES

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Indiana Department of Revenue





Electronic Services

New Taxes Online

- Modernized electronic filing (MeF) for the IT-20S in 2014.
- Food and beverage tax will be available in INtax beginning November 2014 for the October 2014 filing period.
- County innkeeper's tax will be available in INtax beginning November 2014 for the October 2014 filing period.





Electronic Services

INtax

- Sales Tax
- Out of State Sales Tax
- Withholding Tax
- Tire Fee
- Type II Gaming
- Wireless Prepaid 911 Fee
- Prepaid Sales Tax on Gasoline
- Gasoline Use Tax
- Motor Fuel Tax
- Transporter
- Special Fuel Tax
- County Innkeepers Tax
- Food and Beverage Tax





Electronic Services

INtax Pay

- Set up a payment plan for clients.

ePay

- Electronic tax payment service offering variety of payment types for practitioners.





TIPS

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Indiana Department of Revenue





Tips

Audit Updates

- Work papers will be sent via secure email, not jump drive.
- Data must be submitted via CD-ROM or via secure email, not jump drive.
- POAs will now receive the audit report via secure email, not in the mail.
- The audit report structure has been enhanced to include a table of contents.





Tips

Secure Email

- DOR has launched a secure email system.
- Recipients of secure email will create a DataMotion site account and log in to see the secure message.





Tips

New Tax Presentations

- Free tax presentations throughout the state for clients and practitioners.
- View the list at www.in.gov/dor/5176.htm





Tips

New Non-Filer Software

- DOR is using new software to identify taxpayers who should have filed an Indiana return but did not.
- These taxpayers may receive a letter.
- If no action is taken, they may receive BIA bill.





Tips

Other Tips

- Include all necessary schedules.
- Income statements must be included with a paper return to claim Indiana credit for state and/or local withholding.
- Do not black out the 1D barcode found at the bottom of some forms.
- Only use forms that were provided by the DOR or certified preparation software.
- Trust tax must be submitted online.



Tips

Mailing Instructions

- Income tax returns:
 - Payments:
P.O. Box 7224
Indianapolis, IN
46207-7224
 - Others:
P.O. Box 40
Indianapolis, IN
46206-0040
- WH-3 :
 - Refunds:
P.O. Box 7220
Indianapolis, IN
46207-7220
 - Others:
P.O. Box 6108
Indianapolis, IN
46206-6108.





Tips

Individual Due Date Table

Date	Form Type/Activity
4/15/15	IT-40; IT-40EZ; IT-40PNR; IT-40RNR; IT-40ES; ES-40 (1 st estimated installment period); IT-9
6/15/15	IT-40ES; ES-40 (2 nd estimated installment period)
6/30/15	SC-40; IT-40/IT-40PNR filing due date if claiming unified tax credit for the elderly (not including extensions)
9/15/15	IT-40ES; ES-40 (3 rd estimated installment period)
11/16/15	State filing due date if filing under extension (federal Form 4868 and/or IT-9)
1/15/16	IT-40ES; ES-40 (4 th estimated installment period)





Tips

POA

- Submit the form by:
 - Fax: 317-615-2605
 - E-mail: poa1forms@dor.in.gov
 - Mail: Indiana Department of Revenue
P.O. Box 7230 Indianapolis, IN 46207-7230





Tips

Subscription Tool Available

- Subscribe to the entire website or a specific area.
- Choose when to receive emails – daily, weekly, or monthly.
- Register by clicking the page’s “subscribe for email updates” icon and submitting an email address.
- Begin receiving emails to inform you of the website’s updates.

Sign up to receive
e-mail and wireless
updates from DOR





CONTACT US

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Indiana Department of Revenue





Contact Us

Topic	Phone
Practitioner Hotline	800-462-6320 (enter 4367)
Individual Income Tax Questions	317-232-2240
Business Tax Questions	317-233-4015
Corporate Income Tax	317-232-0129
INtax Hotline	317-232-2337
Streamlined Sales Tax	317-233-4015
Automated Information Line	317-233-4018
Collection/Liability Inquiries	317-232-2165
Motor Carrier Services	317-615-7200
Tax Forms Order Line	317-615-2581





Contact Us

Social Media

- Fan us on Facebook
 - Search the Indiana Department of Revenue
- Follow us on Twitter **@INDeptofRevenue**





Contact Us

feedback@dor.in.gov

- Form suggestions
- Website suggestions
- Experience with the DOR





Contact Us

Indianapolis (Main Office)

Indiana Government Center
North, Room N105
100 N. Senate Avenue
Indianapolis, IN 46204
(317) 232-2240

Bloomington District Office

410 Landmark Avenue
Bloomington, IN 47403
(812) 339-1119

Clarksville District Office

1446 Horn Street
Clarksville, IN 47129
(812) 282-7729

Columbus District Office

3520 Two Mile House Road
Columbus, IN 47201
(812) 376-3049

Evansville District Office

500 S. Green River Road
Goodwill Building, Suite 202
Evansville, IN 47715
(812) 479-9261

Fort Wayne District Office

1415 Magnavox Way, Suite 100
Fort Wayne, IN 46804
(260) 436-5663

Kokomo District Office

117 E. Superior Street
Kokomo, IN 46901
(765) 457-0525

Lafayette District Office

100 Executive Drive, Suite B
Lafayette, IN 47905
(765) 448-6626

Merrillville District Office

1411 E. 85th Avenue
Merrillville, IN 46410
(219) 769-4267

Muncie District Office

3640 N. Briarwood Lane, Suite 5
Muncie, IN 47304
(765) 289-6196

South Bend District Office

1025 Widener Lane, Suite B
South Bend, IN 46614
(574) 291-8270

Terre Haute District Office

30 N. 8th Street, 3rd Floor
Terre Haute, IN 47807
(812) 235-6046

**District office business
hours are
8 a.m. to 4:30 p.m.
Monday – Friday**





Questions?

