



Aug. 4, 2025

Reminder for Pass Through Entities to Avoid Composite Penalties

As we approach the extension filing season, we wanted to remind businesses and preparers that pass-through entities must include all **nonresident partners, shareholders, or beneficiaries** in their composite returns, even if the corporation, partnership, estate or trust is reporting a loss. Filers who fail to do so will automatically be assessed a **\$500 penalty** per pass-through entity.

Here are some steps you can take to avoid this penalty:

- Make sure the number of nonresidents reported in the header of the return is the **same** as the total number of nonresident entity owners listed on Schedule Composite, Schedule PTET, and/or Schedule Composite-COR.
- The Schedule Composite, Schedule Composite-COR and/or Schedule PTET **must be included** with the return and completely filled out with the individuals SSN and/or corporate entity's FEIN.
- The appropriate schedule(s) are required whether the corporation/partnership/estate/trust has income or a loss.

As a reminder, partnerships and S corporations that have elected or intend to elect PTET for tax year 2025 are required to make quarterly estimated payments. The schedule for making payments is as follows:

- April 21, 2025
- June 20, 2025
- Sept. 22, 2025
- Dec. 22, 2025

Eight district offices are moving to appointment only

Eight DOR district offices will change to appointment-only services and no longer allow walk-ins. Appointments can be [scheduled online](#) and are available **Tuesdays** and **Thursdays**. **Columbus, Muncie** and **Terre Haute** district offices have already transitioned. The following district offices will transition on these dates:

- **Aug. 4:** Kokomo and Lafayette
- **Sept. 2:** Evansville, Fort Wayne and South Bend

Departmental Notices and Information Bulletins

- Departmental Notice 2: [Gasoline Use Tax](#)
- Information Bulletin 21: [Lawn Care Applications](#)
- Information Bulletin 61: [Food Stamps](#)

Holiday Schedule

All DOR offices will be closed on **Monday, Sept. 1.**



Indiana Department of Revenue

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