



Sept. 2, 2025

Reminders for Pass Through Entities

As we approach the extension filing season, we want 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 or partnership 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 entity owners listed on Schedule Composite, Schedule PTET, and/or Schedule Composite-COR.
- The Schedule Composite and/or Schedule PTET **must be included** with the return and completely filled out with the individual's SSN and/or corporate entity's FEIN.
- The appropriate schedule(s) are required whether the entity has income or a loss.

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

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

Nine district offices are moving to appointment only

Nine DOR district offices will now offer appointment-only services and will no longer allow walk-ins. Appointments can be [scheduled online](#) and are available **Tuesdays and Thursdays. Columbus, Muncie, Terre Haute, Kokomo, and Lafayette** district offices have already switched.

The following district offices will shift to appointment only on Sept. 2:

- Evansville
- Fort Wayne
- South Bend

Information Bulletins & Departmental Notices

- Departmental Notice 2: [Gasoline Use Tax](#)
- Information Bulletin 123: [Physician Practice Ownership Tax Credit](#)



Indiana Department of Revenue

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