

Instructions for Completing Professional Motorsports Team Form

I.C. 4-10-23 as added by P.L. 233-2013, requires the Indiana Department of Revenue to compile and report the amount of state retail sales tax and state adjusted gross income tax attributable to activities within the Motorsports Investment District that contains the Indianapolis Motor Speedway. The allocation of adjusted gross income tax payments attributable to activities within the district will be based on the duty days calculations specified in I.C. 6-3-2-3.2. To provide for the required duty day and tax payment information, I.C. 4-10-23-9(c) states that "Businesses operating in the district shall report, in the manner and in the form prescribed by the department of state revenue, information that the department determines necessary to calculate incremental gross retail, use, and income taxes." This informational return constitutes the manner and form prescribed by the department.

The information reported on Sections 1 and 2 is to include only withholdings made on behalf of or payments made to professional race team members. Race team members are employees or independent contractors who render services on behalf of a professional race team that directly affect the performance of the race team or car.

For Section 1, "Total Duty Days" means the total number of days during the preceding calendar year that race team members rendered a service on behalf of the race team. "Indiana Duty Days" means the total number of days that race team members were in Indiana rendering a service on behalf of the race team as part of the team's participation in a racing event at the Indianapolis Motor Speedway.

Please mail completed form to:

Indiana Department of Revenue
100 N Senate Ave., RM 248, MS 102
Indianapolis, IN 46204