



DEPARTMENT OF REVENUE
INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVE

DEPARTMENTAL NOTICE #27

AUGUST 2014

(Replaces Departmental Notice #27 dated May 2008)

Effective Date: January 1, 2014; July 1, 2014

SUBJECT: Sales Tax Collection Allowance for Retailers and Remitters of Gasoline Use Tax

REFERENCES: IC 6-2.5-6-10

DISCLAIMER: Departmental notices are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

SUMMARY OF CHANGES

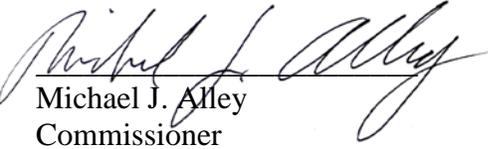
Apart from technical, nonsubstantive changes, this version of the notice has been changed to reflect the updated dates for the determination of collection allowances for calendar year 2014 and beyond. Also provides that remitters of the gasoline use tax will receive the collection allowance.

The collection allowance for a calendar year will be based on the total sales tax or gasoline use tax liability accrued for the 12-month period ending on June 30 of the preceding calendar year.

Tax Liability for Previous 12 Months Ending June 30	Collection Allowance for Subsequent Calendar Year
\$60,000.00 or Less	0.73%
\$60,000.01 through \$600,000.00	0.53%
\$600,000.01 or More	0.26%

For reporting periods beginning after Dec. 31, 2013, the sales tax, gasoline use tax, and related online vouchers used by retail merchants who report and remit through INtax will show the collection allowance percentage.

If you have any questions concerning these changes, please contact the Taxpayer Administration Division at (317) 233-4015.



Michael J. Alley
Commissioner