

## CHAPTER 5 FORMS AND RECORDS

### SECTION A - GENERAL DISCUSSION

The State Board of Accounts is empowered to formulate, prescribe and install a uniform system of accounting and reporting in each county auditor's office, pursuant to IC 5-11-1-2. Other laws have extended this power to cover many other forms and records used by the auditor.

The State Board of Tax Commissioners is empowered under IC 6-1.1-31-2, to prescribe forms, schedules, returns and forms of notice required to be used in carrying out the property assessment laws. Other laws, such as those applying to deductions and exemptions from assessment or taxation, empower that board to also prescribe other forms and records.

In addition to the forms and records prescribed by the State Board of Accounts and the State Board of Tax Commissioners, a number of other state agencies, as well as certain federal agencies, have prescribed forms required to be used by the auditor.

Where a form is prescribed it must be used, without change, in all counties; however, authority is given the State Board of Accounts and the State Board of Tax Commissioners to approve alternate forms for a county where required to accommodate their use with accounting machines or where other conditions merit approval.

To obtain approval for use of an alternate form three copies thereof must be submitted to the appropriate state agency accompanied with a letter of request signed by the county auditor. If the change directly affects another public office, the request should also be signed by that official. A request to install a mechanized tax accounting system in any county shall be submitted to the board of county commissioners, pursuant to IC 5-11-12-1. Approval of an alternate form restricts its use to the county for which approved and does not extend its use to any other county.

Forms and records prescribed by state and federal agencies for use of county auditors, or required to be supplied by auditors in connection with the duties of the office, are listed on the following pages. Those supplied without cost by the applicable agency are so indicated and should be ordered direct from that agency; other forms must be purchased at the expense of the county.

A number of the forms and records listed herein are shown as "Exhibits" in the following chapters to illustrate the use of such forms or the manner in which the records should be posted and kept. However, not all forms and records are included, since copies should be available in the auditor's office and most are self-explanatory or are covered by other instructional material.

Although the State Board of Accounts prescribes forms, copies of the forms must be purchased from a public printer.

This department does not prescribe a Minute Record; however, this is one of the most important records that will be kept by the county auditor. A standard loose-leaf form of minute book may be used. If the minutes are to be typed, plain sheets should be used.

All official action taken by the board at regular or special meetings together with ordinances passed, should be entered in the Minute Record. This record should be kept current and all minutes signed by the proper official and attested to by the county auditor.

## SECTION B - FORMS PRESCRIBED BY STATE BOARD OF ACCOUNTS

Forms and records prescribed by the State Board of Accounts for use of county auditors are listed in this section. In addition, a number of other forms prescribed by law or from use of other agencies, which are related to the duties of the auditor, are listed.

The forms and records are listed under four classifications, namely: (1) county forms; (2) general forms; (3) county budget forms; and (4) other forms. The "general forms" are prescribed for use of all local governmental units, including counties, while all other forms are prescribed for a specific office or unit of government.

Those forms listed in the first three classifications are directly related to the business of the county and should be supplied by the auditor. The "other forms" should be supplied as noted on the list:

County Forms

| <u>Form No.</u> | <u>Title</u>  |
|-----------------|---|
| 1               | (Rev. 1970) Auditor's Fee Book  |
| PR-1            | (1935) Township Poor Relief Ledger  |
| PR-2            | (1935) Township Poor Bond Redemption Ledger   |
| PR-3            | (1935) Ledger - Sale of Poor Bonds  |
| PR-4            | (Rev. 1941) Register of Poor Relief Claims  |
| PR-6            | (Rev. 1972) County Auditor's Report of Poor Relief Expenditures and Budget Estimate         |
| 7               | (Rev. 1955) Claim for Burial of Soldiers  |
| PR-7            | (Rev. 1953) Poor Relief Claim   |
| PR-7M           | (Rev. 1953) Mileage Claim - Poor Relief Investigator  |
| PR-8            | (1935) County Auditor's Statement - Poor Relief   |
| 9               | (Rev. 1991) Tax Duplicate   |
| 9S              | (1941) Register of Tax Sales to County  |
| 16              | (Rev. 1960) Warrant and Warrant Register  |
| 16-PR           | (Rev. 1966) Payroll Warrant and Register  |
| 16W             | (Rev. 1960) Welfare Warrant and Register  |
| 17              | (Rev. 1953) Accounts Payable Voucher  |
| 17 BR           | (1995) Indiana Certificate for Refund of Excise Tax   |
| 17T             | (Rev. 1992) Claim - Refund of Taxes   |
| 20-21           | (Rev. 1987) Combination Quietus, Application to Pay, Treasurer's Receipt and Auditor's Copy |
| 22              | (Rev. 1986) Certificate of Tax Distribution   |
| 24A             | (Rev. 1968) Ledger of Appropriations and Disbursements                                      |
| 24B             | (Rev. 1968) Fund Ledger and Ledger of Receipts  |
| 24C             | (1972) Detailed Ledger of Disbursements   |
| 24ET            | (Rev. 1991) County Auditor's Allocation of License Excise Tax                               |
| 24F             | (Rev. 1991) Record of Annual License Excise Tax   |
| 37              | (Rev. 1943) Register of School Fund Loans   |
| 39              | (Rev. 1940) Inventory of Trust or School Fund Loans   |
| 55              | (Rev. 1958) Transfer Book   |
| 56              | (Rev. 1953) Venue Record  |
| 61              | (Rev. 1992) Monthly Financial Statement   |

County Forms (Continued)

| <u>Form No.</u> | <u>Title</u>   |
|-----------------|--|
| 63              | (Rev. 1967) Ditch Tax Duplicate  |
| 63C             | (Rev. 1967) Subsidiary Ledger - General Drain Improvement Fund   |
| 63CM            | (1967) Subsidiary Ledger - Drainage Maintenance Fund   |
| 63D             | (Rev. 1967) Drainage Engineer's Statement of Expense Personal Services -<br>Construction, Reconstruction and Maintenance of Drains   |
| 63G             | (Rev. 1967) Authorization for Encumbrance of General Drain Improvement Fund  |
| 63N             | (Rev. 1979) Notice of Drainage Assessment  |
| 77B             | (1947) County Home Residents Maintenance Ledger  |
| 82N             | (1951) Notice of Unpaid Dog Tax  |
| 91              | (Rev. 1986) Specifications, Bid and Contract - Blank Books, Blanks, Stationery and Printing  |
| 91A             | (Rev. 1992) Requisition - Blank Books, Blanks, Stationery and Printing   |
| 102             | (Rev. 1996) Apportionment of Taxes Collected   |
| 111             | (1933) Agreement for Issuance of Redemption Bonds  |
| 112             | (1933) Register of Redemption Bonds  |
| 115             | (1935) Bidders Record  |
| 127-CE          | (Rev. 1992) Certificate of Error   |
| 127-CER         | (Rev. 1992) Register of Certificates of Error  |
| 128-VET         | (Rev. 1991) Certificate of Credit - License Excise Tax   |
| 132M            | (1943) School Fund Mortgage  |
| 137             | (Rev. 1988) Tax Sale Record  |
| 137A            | (Rev. 1995) Notice of Tax Sale   |
| 137B            | (Rev. 1992) Statement of Costs Paid on Tax Sale Property   |
| 137C            | (1979) Tax Title Deed to County  |
| 137F            | (1992) Notice of Issuance of Tax Title Deed to County  |
| 137W            | (1995) Petition: For Waiver of Delinquent Taxes, Special Assessments, Interest,<br>Penalties, and Costs Assessed Against Property and Transfer of Title<br>to Property to Petitioner |
| 144             | (1971) Statement of Salaries and Wages Proposed to be Paid Officers and Employees  |
| 145             | (1981) County Auditor's Account Payable Journal  |
| 146             | (1981) General Fixed Asset Account Group   |
| 150             | (1987) Transient Merchants License   |
| *(Statutory)    | Tax Sale Certificate (IC 6-1.1-24-9)   |
| *(Statutory)    | Tax Deed (IC 6-1.1-25-5)   |
| *(Statutory)    | License to Ex-Soldiers and Sailors to Vend, Hawk and Peddle Goods<br>(IC 25-25-2-1)  |

\* These are forms prescribed or approved pursuant to law and do not bear a form number, since they are not prescribed by the State Board of Accounts.

General Forms

| <u>Form No.</u> | <u>Title</u>  |
|-----------------|---|
| 53              | (1955) Bond Register  |
| 86              | (Rev. 1947) Contractor's Combination Bid Bond and Bond for Construction |
| 86A             | (1947) Contractor's Bond for Construction                               |
| 96              | (Rev. 1987) Contractor's Bid for Public Work                            |
| 98              | (Rev. 1967) Purchase Order  |
| 99              | (Rev. 1993) Payroll Schedule and Voucher                                |

| <u>Form No.</u> |             | <u>Title</u>  |
|-----------------|-------------|---|
| 99A             | (Rev. 1985) | Employee's Service Record   |
| 99B             | (Rev. 1993) | Employee's Earnings Record  |
| 99C             | (1985)      | Employee's Weekly (Work Period) Earnings Record   |
| 99P             | (Rev. 1995) | Publisher's Claim   |
| 100R            | (Rev. 1972) | Certified Report of Names, Addresses, Duties<br>and Compensation of Public Employees        |
| 101             | (1955)      | Mileage Claim   |
| 102             | (1959)      | Register of Trust Funds   |
| 137             | (1988)      | Tax Sale Record   |
| 137A            | (1996)      | Notice of Tax Sale  |
| 137B            | (1992)      | Statements of Costs Paid on Tax Sale Property   |
| 137D            | (1988)      | Notice of Sale of Real Property   |
| 137F            | (1992)      | Notice of Issuance of Tax Title Deed to County  |
| 137W            | (1995)      | Petition: For Waiver of Delinquent Taxes, Special<br>Assessments, Interest, Penalties, Etc. |
| 315             | (1937)      | General Ledger Sheet  |
| 315A            | (1953)      | Inventory Sheet   |
| 316             | (1961)      | General Journal   |
| 350             | (1964)      | Register of Investments   |
| 351             | (1964)      | Register of Insurance   |
| 352             | (1987)      | *General Receipt  |
| 353             | (1966)      | *General Warrant  |
| 354             | (1966)      | *General Claim  |
| 356             | (1967)      | *General Check  |
| 357             | (1967)      | *General Payroll Check  |
| 358             | (1967)      | *Ledger of Receipts, Disbursements and Balance  |
| 359             | (1967)      | *Ledger of Appropriations, Encumbrances, Disbursements and Balances                         |
| 360             | (1975)      | *Monthly Financial, Depository Statement and Cash Reconciliation                            |
| 361             | (1975)      | *Treasurer's Daily Balance of Cash, Depositories and Investment                             |
| 362             | (1987)      | Report of Collections   |
| 363             | (1970)      | Report of In-Kind Matching Contributions  |
| 364             | (1979)      | Register of Claims  |
| 365             | (1983)      | Security Deposit Agreement and Receipt  |
| 366             | (1983)      | Quarterly Report of Handgun Transfers Due State   |

\*These forms are prescribed for use, if needed, by any organizational unit of the county, such as Park and Recreation Department, Health Department, Planning Commission, etc.

#### County Budget Forms

| <u>Form No.</u> |             | <u>Title</u>  |
|-----------------|-------------|---|
| 1               | (1985)      | Budget Estimate   |
| 2               | (1985)      | Estimate of Miscellaneous Revenue for Cities, Towns and Counties        |
| 3               | (1997)      | Notice to Taxpayers of Budget Estimates and Tax Levies                  |
| 4               | (1990)      | Ordinance for Appropriations and Tax Rates                              |
| 4A              | (1985)      | Budget Report   |
| 4B              | (1997)      | Budget Estimate of Funds to be Raised and Proposed Tax Rates            |
| PR 6            | (Rev. 1972) | County Auditor's Report of Poor Relief Expenditures and Budget Estimate |
| 33A             | (Rev. 1980) | Estimate of Fees and Other Revenues Payable to County                   |

Other Forms

The following forms are required to be filed with the auditor in support of the receipt or disbursement of county funds or for other purposes, but most of such forms are prescribed or approved for use of other offices:

| <u>Form No.</u>       | <u>Title</u>   |
|-----------------------|--|
| Co. 17HD (1972)       | County Highway Department Claim (Reimbursement for Construction and Reconstruction Costs)        |
| Co. 18E (Rev. 1987)   | Treasurer's Receipt for License Excise Tax (Copy Filed With Auditor)                             |
| Co. 49DC (1967)       | Treasurer's Certificate of Collections of Drainage Assessments                                   |
| Co. 49TC (Rev. 1992)  | Treasurer's Certificate of Tax Collections   |
| Co. 65STF (1949)      | Surplus Tax Fund Ledger (Treasurer's Report Form)  |
| Co. 76 (Rev. 1953)    | Sheriff's Claim for Boarding Prisoners   |
| Co. 77 (Rev. 1947)    | County Home Report   |
| Co. 77A (1947)        | Application for Admission to County Home   |
| Co. 116 (1935)        | Highway Supervisor's Requisition   |
| Highway 2 (Rev. 1993) | County Highway Payroll Schedule  |
| Highway 3 (1953)      | Schedule of Claims - Highway Department  |
| Twp. 15 (Rev. 1989)   | Trustee's Annual Report  |
| Twp. 17 (1971)        | Resolution Recommending Salaries of Township Officers and Employees                              |
| Twp PR8 (1993)        | Township Trustee Quarterly Poor Relief Report of Actual and Estimated Receipts and Disbursements |
| City/Town 217 (1987)  | Report to County Auditor on Fines and Forfeitures Collected in City/Town Court                   |
| City/Town 220 (1987)  | Report to County Auditor of Court Costs Collected in City/Town Court                             |
| GH 15 (1950)          | Schedule of Claims - County Hospital (Used Where County Auditor Serves as Disbursing Officer)    |
| *Approved Form-Co.    | Precinct Election Board Claim (State Election Board Form)  |
| *Approved Form-Co.    | Change of Venue Claim  |

Note: The forms designated "Co." are county forms, to be purchased at the expense of the county, but are generally supplied by the office or department for which prescribed. The other forms are supplied by the governmental units indicated by the form number prefix. Forms indicated by asterisk (\*) are not prescribed by the State Board of Accounts.

## SECTION C - PRESCRIBED BY STATE BOARD OF TAX COMMISSIONERS

The following forms and records prescribed by the State Board of Tax Commissioners have been grouped into two classes, namely: (1) forms used by or filed with auditor and (2) forms used by or filed with assessors.

The forms in the first group, except as noted, should be purchased by the auditor and, where required, should be furnished through that office to taxpayers and assessing officials. The forms in the second group, except as noted, should be purchased for use of local assessors or made available through the assessors' offices to taxpayers.

IC 6-1.1-3-5 makes it the duty of the county auditor to deliver to township assessors "the proper assessment books and necessary blanks for the listing and assessment of personal property." This would include many of the assessment forms in the second group; however, in some counties such forms are ordered under direction or authority of the auditor by the county assessor.

Forms Used By Or Filed With Auditor

| <u>Form No.</u> | <u>Title</u>  |
|-----------------|---|
| 5               | Certificate of Mortgage or Contract Indebtedness  |
| 12              | Affidavit of Total Disability - Veterans or Their Widows  |
| 12A             | Affidavit of Service Connected Disability - Veterans or Their Widows  |
| 12B             | Affidavit of Property Tax Deduction - Widows of Veterans Who<br>Served Prior to November 12, 1918                           |
| 12C             | World War I Veteran Statement of Property Tax Deduction   |
| 17              | Township Assessors Bond   |
| 18              | Appointment and Oath of Deputy Township Assessor  |
| 23              | Oath of Member of County Property Tax Assessment Board  |
| 28              | Assessor's Real Estate Plat Book  |
| 29              | Assessor's Real Estate Assessment Book  |
| 29A             | Assessor's Personal Property Book   |
| 29B             | Township Assessor's Supplemental List of Personal Property Assessments  |
| 91A             | Petition for Correction of Assessment of Property Appropriated for Public Use   |
| 111             | Notice of Review of Assessment by County Property Tax Assessment Board  |
| 114             | Notice by County Property Tax Assessment Board  |
| 115             | Notice of Assessment by County Property Tax Assessment Board  |
| 119             | Notice of Lapse of Exemption  |
| 120             | Notice of Disapproval of Exemption  |
| 130             | Petition to the County Property Tax Assessment Board for Review of Assessment   |
| 131             | Petition to the State Board of Tax Commissioners for Review of Assessment   |
| 132             | Petition to the State Board of Tax Commissioners for Review of Exemption  |
| 133             | Petition for Correction of Error  |
| 134             | Petition for Real Estate Reassessment   |
| 135             | Affidavit of Destroyed or Removed Property  |
| 136             | Application for Property Tax Exemption  |
| 186             | Affidavit for Blind or Disabled Person's Deduction  |
| 322             | Petition for Deduction on Assessment on Rehabilitated Property  |
| 322A            | Application for Deduction From Assessed Valuation of Rehabilitated Property   |
| 322L            | Application for Exemption of Assessed Valuation Land Redevelopment Areas  |
| 322UD           | Application for Deduction From Assessed Valuation of Structures in Urban<br>Development Areas of Cities or Towns in Indiana |
| 322UD/PP        | Application for Deduction From Assessed Valuation of New Manufacturing<br>Equipment in Urban Development Areas              |
| 323             | Application of Person 65 Years of Age or More Requesting Property Tax Deduction   |
| CCS-1           | Claim for Deduction of Assessed Valuation Applicable to Coal Conversion Systems   |
| HC-10           | Claim for Homestead Property Tax Credit   |
| RRS-1           | Claim for Deduction of Assessed Valuation Applicable to Resource Recovery Systems   |
| SES/WPD-1       | Statement for Deduction of Assessed Valuation Attributed to Solar Energy<br>System or Wind Power Device                     |

Forms Used By Or Filed With Assessors

| <u>Form No.</u> | <u>Title</u>   |
|-----------------|--|
| 1               | Notice of Placing of Mobile Home Upon Land or Lot  |
| 2               | Notice of Assessment of Mobile Home  |
| 11              | Notice of Assessment of Real Estate and Improvements   |
| 14              | *Weekly Report to County Assessor by Township Assessor   |
| 15              | *Report to State Board of Tax Commissioners by County Assessor   |
| 20              | Township Assessors Oath in Return of Personal Property   |
| 21              | Township Assessors Oath in Return of Real Property   |
| 101             | Individual Tangible Personal Property Return   |
| 102             | Confidential Farmers Tangible Personal Property Return   |
| 103 Short Form  | Confidential Business Tangible Personal Property Return  |
| 103 Long Form   | Confidential Business Tangible Personal Property Return  |
| 103-I           | Confidential Return of Interstate Fleet of Commercial Carriers   |
| 103-L           | Confidential Return of Leased and/or Other Non Owned Personal Property   |
| 103-P           | Confidential Claim for Exemption of Air or Water Pollution Control Facilities  |
| 103-R           | Confidential Total Construction in Process or Depreciable<br>Property Reconciliation Schedule                              |
| 103-T           | Confidential Return of Special Tools   |
| 103-W           | Return of Personal Property in Warehouses, Grain Elevators or Other<br>Storage Places Claimed to be Exempt From Assessment |
| 104             | Business Tangible Personal Property Return   |
| 105             | Business Tangible Personal Property Summary of Returns   |
| 106             | Confidential Schedule of Adjustments to Business Tangible Personal Property  |
| 112             | Notice of Proposed Assessment or Change of Assessment by Assessing Officer   |
| 113             | Notice of Assessment by Assessing Officer  |
| 122             | Report of Assessment for Omitted or Undervalued Property   |
| (None)          | Building Record and Property Record (Real Estate Assessment Card)  |

\* Forms 14 and 15 are furnished by the State Board of Tax Commissioners.

## SECTION D - FURNISHED BY OTHER STATE AGENCIES

The forms listed below have been prescribed or approved for use of county auditors in making reports to state agencies or are otherwise required in connection with the duties of the office. Such forms are furnished and in most instances are mailed in advance by the state agency under which they are listed; if not received or a supply of any form is needed, you should write direct to the agency at the address shown.

Auditor of State, 240 State House, Settlement Clerk

| <u>Form No.</u>  | <u>Title</u>  |
|------------------|---|
| 1-A              | Abstract of Property Valuations and Amount and Kind of Taxes Levied Thereon     |
| 105              | Settlement Sheet  |
| 105A             | Report of Settlement of State Property Tax Replacement Credit                   |
| 17HC (1979)      | Certificate of County Auditor of Claims for Refund or Omitted Homestead Credits |
| 17TC (Rev. 1979) | Certificate of Tax Refund Claims  |
| (None)           | County Auditors Report of Dog Fund to Auditor of State                          |
| (None)           | Report of School Funds to Auditor of State                                      |

Public Employees' Retirement Fund, Suite 800 Harrison Building, Indianapolis, Indiana, 46204PERF

| <u>State<br/>Form No.</u> | <u>Title</u>                        |
|---------------------------|-------------------------------------|
| 34413                     | Membership Record                   |
| 1856                      | Change of Beneficiary               |
| 41151                     | Quarterly Payment Report            |
| 945R10                    | Application for Retirement Benefits |
| 940                       | Claim for Refund of Contributions   |

State Superintendent of Public Instruction, 229 State House

| <u>Form No.</u> | <u>Title</u>                        |
|-----------------|-------------------------------------|
| 6               | Report on Condition of School Funds |

State Board for Depositories, 101 West Washington Street

| <u>Form No.</u> | <u>Title</u>  |
|-----------------|---|
| SBD-2           | Proposal and Agreement to Receive Public Funds on Deposit |
| SBD-4           | Depository's Certificate of Balances                      |

NOTE: The above forms are usually furnished direct to banks by the State Board for Depositories.

Family and Social Services Administration, Indiana Government Center South

A number of forms used by the Division of Family and Children's Services in submitting claims and allowance schedules to the auditor for payment are prescribed and furnished by the Family and Social Services Administration. The following listed forms, although not a complete list of forms used by the Family and Social Services Administration are used to support the payments indicated:

| <u>New<br/>Form No.</u> | <u>Old<br/>Form No.</u> | <u>Title</u>  |
|-------------------------|-------------------------|---|
| FM0026                  | DPW 26                  | Recapitulation of Form 29   |
| FM0029                  | DPW 29                  | Schedule of Payments of Medical Care                                      |
| DFC175                  | DPW 183                 | Schedule of Payments - Medical Examinations - Assistance to the Disabled  |
| FM0327                  | DPW 327                 | Claim for Support of Children in Custody of Institutions                  |
| FM1010                  | DPW 1010                | Claim for Amount Payable to Treasurer of State on Repayment of Assistance |

Claim Form 17, Mileage Claim Form 101 and Payroll Schedule and Voucher Form 99 are used for payment of salaries and other welfare department expenses.



Special Tax Division, Department of Revenue, Room 202, Indiana Government Center North

| <u>Form No.</u> | <u>Title</u>  |
|-----------------|---|
| WH 1            | Employer's Monthly Withholding Tax Return   |
| WH 3            | Yearly Reconciliation of Employer's Quarterly Tax Returns (Form WH-1) With Amounts Withheld as Shown on Withholding Forms |
| WH 4            | Employee's Withholding Exemption and County Residence Certificate   |
| WH 18           | Indiana Miscellaneous Withholding Tax Statement for Non-Resident Contractors  |
| GC22H           | Report of Construction Contracts  |
| IT-20G          | Gross Income Tax Return - Governmental Units and Agencies   |
| BT-1            | Business Tax Application with Standard Industrial Codes   |
| ST-105          | General Sales Tax Exemption Certificate   |
| UST-1           | Underground Storage Tank Fee Return   |
| UST-2           | Underground Storage Tank Fee Installment Fee  |
| SW-100          | Solid Waste Management Fee Return   |

NOTE: Federal Form W-2 is also required to be used. Form W-2 is the 6-part statement of income and tax withheld required to be furnished each employee, which contains copies for state tax purposes. Federal Form 1099 may also be used in lieu of State Form 12A, providing copies of Form 1099 are furnished the Department of State Revenue and are accompanied by Form 11A.

| <u>Form No.</u> | <u>Title</u>   |
|-----------------|--|
| 37              | Monthly Tax Return of Building and Loan Association              |
| 37A             | Supplement to Monthly Tax Report Showing Main and Branch Offices |
| 38              | Monthly Tax Report of Bank or Trust Company                      |
| 38A             | Supplement to Monthly Tax Report Showing Main and Branch Offices |

State Bureau of Motor Vehicles, Room N440, Indiana Government Center North

The following forms are furnished by the State Bureau of Motor Vehicles and are used by their branch managers in reporting vehicle license excise tax:

| <u>Form No.</u> | <u>Title</u>  |
|-----------------|---|
| *None           | Registration Invoice (Filed with registrations which were processed.) |
| *AFSFR 710      | County Tax Report (License Excise, Surtax and Wheel Tax)              |
| BMV 15TR (1971) | Certificate for Refund of License Excise Tax                          |

\*These two forms are computer generated forms.

Unclaimed Property Section, Office of the Attorney General, Indiana Government Center South

| <u>Form No.</u> | <u>Title</u>                 |
|-----------------|------------------------------|
| 6 (1975)        | Claim for Abandoned Property |

## SECTION E - FURNISHED BY FEDERAL INTERNAL REVENUE SERVICE

The following forms are prescribed and furnished by the Internal Revenue Service in connection with wages and other payments subject to withholding and reporting for federal tax purposes:

| <u>Form No.</u> | <u>Title</u>   |
|-----------------|--|
| 8109            | Federal Tax Deposit (Withheld Income Taxes)  |
| 941             | Employer's Quarterly Federal Tax Return  |
| W-2             | Wage and Tax Statement   |
| W-3             | Reconciliation of Income Tax Withheld and Transmittal of Wage and Tax Statements (Forms W-2) |
| W-4             | Employee's Withholding Exemption Certificate   |
| W-4E            | Withholding Exemption Certificate (For Use by Employees who Anticipate no Tax Liability)     |
| 1096            | U.S. Annual Information Return (Summary Report of Forms 1099)                                |
| 1099            | U.S. Information Return for Calendar Year  |

There are other forms applicable to reporting for federal tax purposes but the forms listed above are those generally affecting counties. For further instructions in withholding, depositing, paying and reporting federal taxes a county auditor should have available at all times a current issue of "Circular E-Employer's Tax Guide" which is also available from the Internal Revenue Service.

Forms may be obtained from any local office of the Internal Revenue Service or ordered from the Indianapolis District Office, Federal Building, Indianapolis, 46204.

## SECTION F - EXPLANATION OF USE OF PRESCRIBED GENERAL FORMS

BOND REGISTER (General Form No. 53)

This form provides columns and space for all data required in connection with the issuance of either general obligation or revenue bonds.

When bonds and interest coupons are paid they should be canceled and the date of payment entered in the bond register. This will be enable the county auditor to determine the total amount of the outstanding bonds and interest coupons at any time.

In case any bond has more than 20 coupons attached, the space on the right hand side headed "Memoranda" may be cut off, thus forming a short sheet. As many short sheets may be used as are deemed necessary. The size of the bond register will be determined by the total amount of the bonds issued.

CONTRACTOR'S COMBINATION BID BOND AND BOND FOR CONSTRUCTIONS ( General Form No.86)

This form, properly filled out, may accompany any bid for public work and may be used as a guarantee of faithful performance in the case of a successful bidder upon approval by the awarding body. [IC 36-1-12-4.5, IC 36-1-12-13.1, and IC 36-1-12-14]

CONTRACTOR'S BOND FOR CONSTRUCTION (General Form No. 86A)

This form, properly filled out and approved by the awarding body, will be furnished by the successful bidder as a guarantee of faithful performance in connection with a contract for public work. [IC 36-1-12-13.1 and IC 36-1-12-14]

CONTRACTOR'S BID FOR PUBLIC WORKS (General Form No. 96)

This form provides for a bid or proposal in connection with the letting of contracts for public work such as construction, reconstruction, alteration or renovation in accordance with the statutes. (IC 36-1-12)

PURCHASE ORDER (GENERAL FORM NO. 98)

This form is used in conjunction with County No. 24A, Ledger of Appropriations and Disbursements. Provision is made for certification of an unobligated balance being available in the appropriation from which purchase is to be made, in compliance with the law.

This will require the encumbering of appropriations for each order as it is issued.

It is necessary that all orders pass through the hands of the county auditor, who is responsible for appropriation accounting.

The original will be delivered to the vendor, the duplicate copy filed with the purchasing authority and the triplicate copy filed with the county auditor.

The purchase order number must appear on all invoices and claims or original order prepared by the vendor.

Provision is made on copies for certificate of the party receiving the merchandise. In case of centralized purchasing a copy should be delivered to the department for execution of this certificate, to be signed and returned to the purchasing authority upon receipt of the merchandise.

Purchase orders issued on bids and contracts must be delivered to the vendor within thirty (30) days after acceptance by the board. [IC 36-1-9-10]

The original copy of a purchase order must be given to the vendor at the time of purchase. In case of an "emergency" purchase it must be confirmed by board action and a confirming purchase order issued.

The original purchase order issued to the vendor at the time the purchase is made must accompany the bill or invoice and accounts payable voucher to the department before payment is made, or the number thereof must be shown on the bill or invoice and accounts payable voucher.

An itemized accounts payable voucher covering the purchase must be filed with the department after delivery is made.

It will be observed that there is a sequence of time that must be followed. The order comes first, in the same manner as though an order was being made from a catalog. The county auditor must be advised of the order so that the fund will be encumbered and not obligated more than once. The bill or invoice and accounts payable voucher must be fully prepared, not just a statement of account.

It is to the advantage of the county auditor to know at all times what purchases have been entered into and how the appropriation ledger stands, for purposes of anticipating the year's needs.

#### PAYROLL SCHEDULE AND VOUCHER (General Form No. 99)

This form should be used for all payrolls.

Each claim should be certified to by the department head and the county auditor in the appropriate sections provided thereon.

Payroll claims should be numbered along with other claims.

Approval signatures by a majority of the board is required in the appropriate section unless Register of Claims, General Form No. 364, is signed.

Posting from this form will be to the Ledger of Appropriations and Disbursements County Form No. 24A, for the gross amount of the pay and to the Employee's Earnings Record, General Form No. 99B.

Payroll claims should be filed with other claims in numerical order.

#### EMPLOYEE'S SERVICE RECORD (General Form No. 99A)

This form must be kept by each office or department for each employee in order to properly prepare "Payroll Schedule and Voucher, General Form No. 99." It records the hours or days worked, sick leave, vacation and days lost. It may also be used to comply with the requirements of IC 5-11-9-4 regarding recording hours worked each day by an employee.

It is suggested that these be arranged alphabetically in a binder.

#### EMPLOYEE'S EARNINGS RECORD (General Form No. 99B)

This form is for the purpose of recording the compensation paid each employee and at the same time record the various authorized deductions from such pay.

Provision is made for name and address of employee, social security number, rate of pay, gross pay, deductions for withholding tax and other items, and net amount paid. Provision is also made for quarterly totals and grand totals at the close of the calendar year.

All compensation paid to each employee shall be recorded on this form. An account will be carried for each employee regardless of whether or not tax or other deductions are made.

Posting to this record will be made from "Payroll Schedule and Voucher, General Form No 99."

The county auditor will make the necessary returns to the District Director of Internal Revenue and Indiana Department of Revenue from information recorded on these forms. Forms furnished by the Revenue Offices must be used for reporting this information.

At the close of the year or the last pay period of any employee whose service has been discontinued, the grand totals taken from this record will serve for issuing the earnings statements, Forms W-2 and WH-2 to the employee.

#### EMPLOYEE'S WEEKLY (WORK PERIOD) EARNINGS RECORD (General Form No. 99C)

This form must be prepared and maintained for all employees who are not exempt from minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA), are not on a fixed work schedule, and are paid weekly.

The form also provides necessary information required by FLSA for accounting for hours of those employees who work optional alternative work periods such as firemen, policemen, and other qualified public safety employees.

#### PUBLISHER'S CLAIM (General Form No. 99P)

This form is designed to serve as a claim in all cases where the law now provides for the publication of notices in any newspaper.

After the claim has been completely processed, allowed and the warrant issued, it should be filed numerically with other claims.

#### CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES (General Form No. 100R)

This form will be used to list the names, address, duties and compensation of each and all officers and employees. If a computer printout provides all of the required information, it may be substituted for General Form No. 100R.

After this form is prepared it should be filed during the month of January each year with the State Examiner, Indiana Government Center South, Room E418, Indianapolis, Indiana, 46204-2765. [IC 5-11-13]

#### MILEAGE CLAIM (General Form No. 101)

This form is designed to serve as a claim for mileage to be presented to the board for allowance.

Officers and employees may be reimbursed for actual miles traveled in their own motor vehicles on official business of the county at a reasonable rate per mile as fixed by ordinance or resolution of the board. Reimbursement mileage shall not include travel to and from the officer's or employee's home and the office. If two or more persons ride in the same motor vehicle, only one mileage reimbursement is allowable. The odometer reading columns on this form are to be used only when distance between points cannot be determined by fixed mileage or official state highway map.

After the claim has been completely processed, allowed and the warrant issued it should be filed numerically by warrant number with other claims for the same period.

#### REGISTER OF TRUST FUNDS (General Form No. 102)

This form will be used by the departments that hold funds in trust.

#### GENERAL LEDGER SHEET (General Form No. 315)

This form is designed primarily for utilities for double entry bookkeeping; however, it may be used for any auxiliary or memorandum record if needed. It shall also be used in those counties with accrual or modified accrual accounting records.

#### INVENTORY SHEET (General Form No. 315A)

This form is designed for recording the physical inventory of materials, supplies and equipment.

#### GENERAL JOURNAL (General Form No. 316)

This form is to be used to record all transactions affecting "General Ledger Accounts" which cannot be entered in any of the other prescribed forms designed as records of original entry.

This form will be used primarily by utilities operating on a double entry basis and those counties with accrual or modified accrual accounting records.

#### REGISTER OF INVESTMENTS (General Form No. 350)

This form is designed to record investment transactions as they occur. It is similar in use to a trust fund register, except that instead of reflecting trust funds received and disbursed, it will reflect investments purchased and sold.

The current inventory at all times will consist of those investments for which no disposal data are entered, and must be represented either by a safekeeping receipt from a duly designated depository or actual custody of the securities.

The Register of Investments is to be kept by the county treasurer, who is custodian of the securities.

A separate line should be used for recording such security, and a separate sheet should be used for each investment fund. More than one investment fund may be kept in the same post binder.

Entries will be made chronologically as investments are purchased or sold.

The various columns in which entries are to be made will depend on the nature of the transaction. These entries are explained as follows:

- a. Entries will be made in the following columns at the time investments are purchased:
  1. Date Purchased. Enter the date of the warrant by which payment was made.
  2. Nature of Investments. Show the kind of investment such as U.S. Treas. Note, U.S. Bond, etc.
  3. Serial no. Self Explanatory.
  4. Safekeeping Receipt. The subcolumns under this heading are for use when a safekeeping receipt is issued in lieu of physical delivery of the security:
    - a. Issued By. Self Explanatory.
    - b. No. Self-Explanatory.
  5. Maturity Date. Self Explanatory.
  6. Rate of Interest. Enter the interest rate as shown on the face of the investment.
  7. Maturity Value. Self-explanatory.
  8. Amount Paid. The subcolumns under this heading show the detail of the total paid:
    - a. Principal. Enter that portion of the total payment representing the principal cost, but not accrued interest. THIS AMOUNT IS RECEIPTED TO THE INVESTMENT FUND AT THE TIME OF PURCHASE AND DISBURSED FROM THE SAME FUND AT THE TIME OF SALE OR OTHER DISPOSAL.
    - b. Accrued Interest. Enter that portion of the total payment representing the accrued interest purchased. Enter any miscellaneous charges as a separate item in this column.
    - c. Total Paid. Enter the total payment, i.e., (a) plus (b). THIS IS THE AMOUNT DISBURSED FROM THE FUND FOR WHICH THE INVESTMENT IS MADE.
- b. Entries will be made in the following columns at the time investments are sold or disposed or otherwise:
  1. Date Sold or Redeemed. Self-explanatory.
  2. Amount Received. The subcolumns under this heading show the detail of the total received:
    - a. Principal. Enter that portion of the total received representing the principal amount. (This should be the maturity value if held to the maturity date, but may be a different amount if sold before the maturity date).

- b. Interest. Enter that portion of the total received representing interest.
- c. Total Received. Enter the total received, i.e., (a) plus (b). THIS AMOUNT IS RECEIPTED TO THE FUND FOR WHICH THE INVESTMENT WAS MADE.
- c. The four columns on the extreme right margin are for use in recording any interest payments received during the time the investment is held.

If the investments are such that no periodic interest is paid, these columns should not be used. If interest is received, enter the date and amount received.

Space is provided for making eight (8) interest entries. If it is anticipated that more entries will be required, leave the next horizontal line blank and eight (8) additional spaces will be available.

This form is a continuous record which should not be destroyed or disposed. Even though a unit may finally sell its investments, it could in subsequent months or years, acquire other investments, and this record would thus be continued.

#### REGISTER OF INSURANCE (General Form No. 351)

This form is designed on a 11" x 17" ledger sheet and will fit a standard 11" x 17" post binder.

The insurance register is to be kept and posted by the county auditor, who has custody of the other records of the county. Postings will be made chronologically as policies are purchased or as premiums are paid.

The Register of Insurance is to be posted as follows:

- a. Upper Margin Headings
  - 1. Unit and Department or Office. This line will used to identify the governmental unit and office or department if a separate register is being kept for the various offices. If all offices or departments are being kept in the same register, enter only the unit name.
  - 2. Classification. This line will be used when it is desirable to subclassify the insurance register by types of policy and/or property coverage; e.g., a group under Public Institutional Policies or Multiple Location Rating Plans or for individual buildings by name or number, separate equipment, workers compensation, boiler insurance, auto insurance, etc., and a miscellaneous classification for all other policies. The use of this line will depend on the size of the unit and number of insurance policies carried. Smaller units, such as some of the smaller counties, will be able to include all policies in one register and will not use this line. If this line is used, clearly identify the various classifications.
- b. Column Entries (All of the information to be entered, except the date of premium payment, will be taken from the policy.):
  - 1. Insuring Company. Enter the name of the insurance company issuing the policy.



2. Policy Number. Self-explanatory.
3. Renewal or Replacement of Policy Number. If this policy renews or replaces an expired policy, enter the old or new policy number.
4. Amount of Policy. Enter the full amount of coverage as shown on the policy.
5. Type of Coverage. Enter the particular type of coverage provided by this policy, e.g., Fire and Extended Coverage, Auto Liability, Workers Compensation, Burglary, etc. Also, enter any coinsurance provisions. (Abbreviate if necessary.)
6. Effective Date. Enter the date coverage begins.
7. Term. Enter the number of years the policy is effective.
8. Expiration Date. Enter the date coverage ends.
9. Fund(s) From Which Paid. Enter the fund or funds from which the premium is paid.
10. Premiums. The subcolumns under this heading will be used to show the premiums for each year during the term of the policy and the date paid. The premium schedule will be posted from the policy and the date of payment will be posted from the paid claims. Before any claims for insurance premiums are paid, you should refer to these columns to determine if the premium has been paid previously. This practice will eliminate duplicate payments which occur occasionally.

If there is an additional premium due, as is often the case in Workers Compensation coverage, or an adjustment is made in any premium, enter a brief explanation of the difference. If necessary, enter a reference symbol (\*, #, etc.) and explain at the bottom of the page.

c. Lower Margin Lines

1. Remarks. The lines at the lower margin are provided for the purpose of making any explanations that may be required for any policy or policies listed on the ledger sheet. Enter the corresponding reference symbol to identify the policy to which the explanation applies and briefly explain the facts.

Explanations should be made under the following circumstances:

- (a) Policies canceled,
- (b) Coverage changed,
- (c) Additional premiums,
- (d) Premium reductions,
- (e) Premiums refunds,
- (f) Other modifications or alterations or policies.

REPORT OF COLLECTIONS (General Form No. 362)

This form is intended to serve the needs of any department, officer or agency which is required to make a report and payment of collections to an officer or governmental unit, except those departments, agencies and officers for which a form has been specifically prescribed or approved.

#### REPORT OF IN-KIND MATCHING CONTRIBUTIONS (General Form No. 363)

This form is intended for the use of any state or local government agency in reporting items supplied for the purpose of fulfilling the in-kind matching contribution obligation of the unit. The form is to be used when the unit is participating in a project supported by federal funds and either requiring or permitting in-kind matching contributions from the local unit.

#### REGISTER OF CLAIMS (General Form No. 364)

This form shall be prepared by, or filed with, the county auditor together with the supporting claims and all such documents shall be carefully preserved by the disbursing officer as a part of the official records of the office. [IC 5-11-10-2(c)]

Where a mechanized or computerized accounting system is in use, it is permissible to prepare the Register of Claims on an alternate form. The alternate form must contain the same headings and information shown on the prescribed form and, if claims are not individually allowed, the form must contain the certification and signatures of the governing body as shown on the prescribed form.

#### SECURITY DEPOSIT AGREEMENT AND RECEIPT (General Form No. 365)

This form is to be used by officers in complying with the provisions of IC 34-4-32.5. The statute authorizes officers to accept a security deposit in the form of cash, money order, or traveler's check from a nonresident of the State of Indiana whenever they have been arrested or stopped for a violation under IC 14-1-1, IC 14-1-2, IC 14-1-3, IC 14-1-3.5 or IC 14-2-3 and are not immediately to be taken to court. These violations concern watercraft, watercraft registration, snowmobiles, off-road vehicles, or other violations concerning hunting, fishing or trapping.

It is our understanding pads of these forms will be issued by clerks of circuit court to officers with responsibility for enforcing these statutes. The forms are to be obtained from the Law Enforcement Division, Department of Natural Resources.

#### QUARTERLY REPORT OF HANDGUN TRANSFERS DUE STATE (General Form No. 366)

This form shall be used to transmit handgun transfer fees (if any) to the Auditor of State on a quarterly basis pursuant to the requirements of IC 35-47-2-10.

This form shall be prepared in triplicate with the original and one copy, along with the remittance check, going to the Auditor of State, 240 State House, Indianapolis, Indiana, 46204. The other copy should be attached to the claim prepared for this disbursement. There is no requirement for the Auditor of State to sign the claim. The claim is merely prepared for a posting source document for your accounting system.