

This packet contains preprinted Indiana estimated quarterly adjusted gross income tax return(s), an extension payment form, and a **Change Form** to report address changes to your account. Make sure the information on this page is correct and complete.

The estimated quarterly adjusted gross income tax return with payment is due on the twentieth day of the fourth, sixth, ninth, and twelfth months of the tax year. Please check your estimated returns for your exact due date. The extension payment is due on the fifteenth day of the fourth month following the close of your taxable year.

Payments must be made with U.S. funds.  
Please do not include check stubs when mailing your payments.

Report address changes on the Change Form.  
For assistance, call (317) 232-0129 or visit  
[www.in.gov/dor/3973.htm](http://www.in.gov/dor/3973.htm).

FID:  
Filing Status:  
Corresp ID:

Do not print changes or corrections on the individual return. Use the **Change Form** to change your location or mailing address only.

If the federal identification number listed on your return is not correct, contact Tax Administration at (317) 232-0129 or by email at [www.in.gov/dor/3392.htm](http://www.in.gov/dor/3392.htm).

### Due Date Notice

If the due date printed on your return falls on a weekend or legal holiday, the payment and return are due on the next business day.

The U.S. Postal Service postmark date determines if a return is timely. Please be aware of your local postal service's hours of mail pickup. A payment made (postmarked or initiated by electronic funds transfer) after the due date of the return is subject to a penalty of 10 percent of the amount due or \$5, whichever is greater, plus interest.

### Change Form

Do not send Change Form with estimated voucher. Use separate envelope. Mail to the Indiana Department of Revenue, P.O. Box 6197, Indianapolis, IN 46206-6197 (**Please Print Clearly**). *This will change only your Corporation Estimated Income Tax Account. Do not use this form to close your business.*

#### Federal ID Number:

#### New Address

DBA Name	
Address	
City	State
ZIP Code	County
Federal ID #	Phone #
Contact Name	

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Signature

Title

Date

**Instructions for Quarterly Estimated Tax**

This packet contains the Quarterly Corporate Adjusted Gross Income Tax Returns, Form IT-6, for the State of Indiana. Corporations with an estimated Indiana adjusted gross income tax liability of more than \$2,500 for the taxable year are required to file a quarterly return with payment. The adjusted gross income tax rate is 7.5 percent for tax years ending before July 1, 2012. After June 30, 2012, and before July 1, 2013, the tax rate is 8 percent. After June 30, 2013, and before July 1, 2014, the tax rate is 7.5 percent. After June 30, 2014, and before July 1, 2015, the tax rate is 7 percent. After June 30, 2015, the tax rate is 6.5 percent.

Use this form for remitting the required estimated quarterly income tax payments for the current calendar year ending in December 2013, or fiscal year beginning in 2013 and ending in 2014. The annual Corporate Adjusted Gross Income Tax Returns, Forms IT-20, IT-20S, and IT-20NP are available in separate booklets.

Form IT-6 is to be used by corporate entities required to file quarterly adjusted gross income tax returns unless an organization is remitting via electronic funds transfer (EFT). The IT-6 return must be filed on or before the specified due date for each quarter.

Corporations required to make quarterly estimated payments are permitted to use the annualized income installment method calculated in the manner provided by IRC Section 6655(e) as applied to the corporation's adjusted gross income tax liability.

Do not use Form IT-6 to remit income tax withholding for nonresident shareholders or partners. All tax withholding payments must be made directly to a withholding account on the appropriate withholding return.

**Adjusted Gross Income Tax**

The tax base for Indiana corporate adjusted gross income is computed by using net federal taxable income as defined in the Internal Revenue Code of 1986 of the United States. If the corporation is doing business both within and outside Indiana, the corporation must apportion its business income using the sales factor. Taxable business income is all income that arises from the conduct of a trade or business operation of the taxpayer. All taxable non-business income of a corporation is allocated to Indiana under IC 6-3-2-2(g) through (k). A domestic insurance company's adjusted gross income is determined using a single factor consisting of direct premiums and annuity considerations.

**For the taxable year beginning in 2010, the numerator of the apportionment formula is the sum of the property factor plus the payroll factor plus the product of the sales factor multiplied by 18, and the denominator is 20. For all taxable years beginning after Dec 31, 2010 Indiana's apportionment income will be determined by using only the sales factor.**

Refer to the annual corporation return filing instruction booklet for more information. Forms and instructions are available at [www.in.gov/dor/3489.htm](http://www.in.gov/dor/3489.htm).

**Consolidated and Combined Filings**

When a corporation files its annual return on a consolidated or group basis, Form IT-6 must be filed under the reporting company's name and federal identification number. Only one Form IT-6 with payment will be accepted for each quarterly filing; therefore, the total tax due from all companies should be included. If quarterly payments have not been filed on a consolidated basis by the members of the affiliated group, the burden will be on the taxpayer to verify the proper credit taken on the annual return for all quarterly payments made.

The payment for the quarter is the estimated adjusted gross income tax for the period less any carryover credit from the preceding tax period.

**If you have any questions concerning Indiana's Corporate Adjusted Gross Income Tax, please call (317) 232-0129.**

**Unrelated Business Income Tax of Nonprofit Organizations**

The tax base for Indiana unrelated business income tax is computed by using net federal unrelated business taxable income from federal form 990-T, line 30 (before any net operating loss deductions or the specific deduction).

**Note:**

To be deductible in computing unrelated business taxable income, any expenses must qualify as ordinary and necessary business expenditures and be directly connected with the unrelated business income being taxed.

Organization should remit \$4,710 each quarter to avoid the underpayment of estimated tax penalty. The rules for estimating corporate adjusted gross income tax quarterly payments and penalties also apply to nonprofit organizations subject to unrelated business income tax.

**Penalty for Underpayment of Estimated Tax**

Corporations required to pay estimated tax will be subject to a 10 percent underpayment penalty if they fail to file estimated tax payments or fail to remit a sufficient amount. The required estimate should exceed the annualized income installment calculated in the manner provided by Section 6655(e) of the Internal Revenue Code as applied to the corporation's liability or 25 percent of the final tax liability for the prior taxable year. If either one of these conditions is met, there will be no penalty assessed for the estimated period.

Use Schedule IT-2220 to show an exception to the penalty if the corporation underpaid its income tax for any quarter. If an exception to the penalty is not met, payment of the computed penalty must be included with the return.

**Instructions for Completing Form IT-6**

Use the designated preprinted estimated quarterly payment form that corresponds to your calendar or fiscal year reporting period.

Compute the estimated adjusted gross income tax for the quarter. You may reduce the estimated 1st quarter payment by the amount of your overpayment of tax from a prior year that was applied to your estimated account. Enter the net amount on the appropriate remittance form.

An authorized officer must sign and date each remittance form. Use the window envelope to mail payment by your quarterly return due date. Make sure the return address shows through the window.

**Example of Unrelated Business Income on an Annual Basis:**

Income from Unlicensed Bingo Games	\$ 800,000
Income from the Unlicensed Sale of Pull Tabs	<u>2,000,000</u>
Total Income	2,800,000
Less: Prize Payouts (Bingo & Pull Tabs)	-2,300,000
Less: Cost of Bingo Supplies	-40,000
Less: Cost of Pull Tabs	-80,000
Less: Advertising	-2,000
Less: Other (License Fees, Snacks, Bus Expense, etc.)	<u>-100,000</u>
Unrelated Business Income	\$ 278,000
Less: Specific Deduction	<u>-1,000</u>
Unrelated Business Taxable Income	277,000
Multiply by your tax rate (e.g. 8.5 percent)	23,545
Quarterly Estimated Liability (divide tax by 4)	5,866
Minimum Estimated Payment is 20 Percent of Annual Liability	\$ 4,710

**NOTE: Any penalty or interest paid as a result of an assessment for late payment cannot be claimed as a credit on the annual return.**

**Claims for refund are processed on an annual basis.** If errors are discovered on a quarterly filing, these errors should be adjusted either on the next quarterly return or the annual return. Adjustments of quarterly returns may be made during the tax year of such quarterly returns.

**Instructions for Completing Form IT-6 Extension Payment**

Do not submit this form if no payment is due.

The extension payment, Form IT-6, is to be used to make a payment when additional time is necessary for filing the annual state income tax return. A penalty for late payment will not be imposed if at least 90 percent of the tax due is paid by the original due date and the remaining balance, plus interest, is paid in full by the extended due date. A copy of the federal extension of time to file form must be attached to the return when filed.

The Department recognizes the Internal Revenue Service's application for automatic extension of time to file (Form 7004); therefore, it is not necessary to request a separate Indiana extension. If an extension payment for Indiana is not due, a copy of the federal extension need not be submitted separately but must be attached to the annual income tax return when filed.

Returns received within 30 days after the last date indicated on an attached federal extension will be considered timely filed. In the event a federal extension is not needed, a corporation may request in writing an Indiana extension of time to file. Corporations filing one annual return as part of a consolidated or unitary group for Indiana must have the reporting corporation make combined quarterly payments on their behalf and use the federal identification number of the reporting corporation.

**Due Date Notice**

The U.S. Postal Service postmark date is used to determine if a return is timely. Please be aware of your local postal service's hours of mail pickup.

**Record Keeping**

Remember to keep records of each IT-6 payment. Keeping an accurate record of your estimated tax payments will help resolve any delays in the processing of your return. If your carryover credit has been adjusted, please revise your records so you may claim the proper amount on your next year's annual tax return.

IT-6 0812

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Printed Name of Officer \_\_\_\_\_ Title \_\_\_\_\_

Signature of Officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Federal ID Number Due Date

Voucher Number Calendar or Fiscal Year Ending

Enter Total Tax Below

Input field for total tax with a yellow border and a small triangle icon.

INDIANA DEPARTMENT OF REVENUE  
P.O. BOX 7226  
INDIANAPOLIS, IN 46207-7226



IT-6 0812

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Printed Name of Officer \_\_\_\_\_ Title \_\_\_\_\_

Signature of Officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Federal ID Number Due Date

Voucher Number Calendar or Fiscal Year Ending

Enter Total Tax Below

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INDIANA DEPARTMENT OF REVENUE  
P.O. BOX 7226  
INDIANAPOLIS, IN 46207-7226



IT-6 0812

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Printed Name of Officer Title

Signature of Officer Title

Date Daytime Phone

Federal ID Number Due Date

Voucher Number Calendar or Fiscal Year Ending

Enter Total Tax Below

Input field for total tax with a yellow border and a small triangle icon.

INDIANA DEPARTMENT OF REVENUE  
P.O BOX 7226  
INDIANAPOLIS, IN 46207-7226



IT-6 0812

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Printed Name of Officer Title

Signature of Officer Title

Date Daytime Phone

Federal ID Number Due Date

Voucher Number Calendar or Fiscal Year Ending

Enter Total Tax Below

Input field for total tax with a yellow border and a small triangle icon.

INDIANA DEPARTMENT OF REVENUE  
P.O BOX 7226  
INDIANAPOLIS, IN 46207-7226



IT-6 0812

Extension Payment

Payable on 15th day of 4th month following close of your tax year.

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Printed Name of Officer Title

Signature of Officer Title

Date Daytime Phone

Federal ID Number

Calendar or Fiscal Year Ending Due Date

Enter Total Tax Below

Input field for total tax with a yellow border and a small triangle icon.

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