



Sales Tax Vouchers and/or Electronic Funds Transfer Credit Recap

This packet contains sales tax vouchers for payments by check or EFT recap report(s) for those who remit electronically. Also included is a Change Form to report address changes in your business location or mailing address and a record keeping form. Your sales tax vouchers are due on the date printed on your vouchers. (**Electronic funds transfer** credit recap reports are **due on the 20th or the 30th day of the month** following the close of the quarter depending on your filing frequency.) Make sure the information on this page is correct and complete.

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 on the Change Form. For assistance, call (317) 233-4015, or visit:  
[www.in.gov/dor/contact/email.html](http://www.in.gov/dor/contact/email.html)

Taxpayer ID Number

Filing Status

The current annual interest rate for late payments is 5%.

**When a business location is closed, please complete Form BC-100 and attach appropriate documentation. You may request a BC-100 by calling (317) 233-4015 or visit [www.in.gov/dor](http://www.in.gov/dor).** Do not print name or address changes or corrections on the individual vouchers. Use the Change Form at all times to ensure the accuracy of your account.

If the taxpayer identification number listed on your vouchers is not correct, contact the Taxpayer Services Division at (317) 233-4015 or by e-mail at: [www.in.gov/dor/contact/email.html](http://www.in.gov/dor/contact/email.html)

A voucher must be filed by the taxpayer even when no tax is due unless the account has been closed. If no voucher is filed, an estimated return will be filed by the Department based on the best information available. A 20 percent penalty will be added to the estimated amount of tax due unless you notify the Department the account is closed. (IC 6-8.1-10-3)

**Due Date Notice**

If the due date printed on your voucher falls on a weekend or legal holiday, the voucher is 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) after the due date is subject to a penalty of 10 percent of the amount due, or \$5, whichever is greater, plus interest.

**Taxpayer ID Number**

**Change Form**

Mail to the Indiana Department of Revenue, PO Box 6197, Indianapolis, IN 46206-6197  
**(Please Print Clearly)** This will change your Sales Tax Account only.

**New Location Address**

**New Mailing Address**

DBA Name	
Address	
City	
State	Zip Code
Federal ID#	County
Telephone Number ( )	

DBA Name	
Address	
City	
State	Zip Code
Federal ID#	County
Telephone Number ( )	

S

Signature

Title

Date

**For your records only. Do not send to the Indiana Department of Revenue.**

Month	Amount of Tax Due	Amount of Tax Paid	Date Paid	Check Number
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				

**Sales Tax Vouchers and/or Electronic Funds Transfer Credit Recap  
Instructions for completing Form ST-103**

**Filing Status  
All**

- 1. Total Sales** — Enter the total sales from activities for the period specified on the form. Do not include any other periods of sales activities. Sales activities include retail, wholesale, manufacturing, and out-of-state sales. The figure entered on this line **cannot** include sales tax.
- 2. Exemptions/Deductions** — Enter the total amount of exemptions and/or deductions for the period.
- 3. Taxable Sales** — Subtract Line 2 from Line 1.
- 4. Total Tax Due** — Multiply Line 3 by 6% (.06) to compute the sales tax due.
- 5. Discount (Collection Allowance)** — Use this line **only** if your voucher is postmarked **or** your EFT payments were made on or before the due date. The discount is available only when the payment is remitted timely. To compute the discount multiply Line 4 by .83% (.0083). **Utilities are not eligible for the discount.**
- 6. Use Tax Due** — Use tax is due on any purchase(s) where no sales tax was paid and the property was not held for resale or for another exempt purpose. If an item is (a) removed from inventory for personal use, (b) used as a giveaway, or (c) used as a display model or promotional item not for sale, and no sales tax was paid when purchased, then use tax is due. Multiply your cost by 6% (.06).
- 7. Interest Due** — Payments made after the due date are subject to interest. Interest is computed from the tax due date to the date payment is made. Interest must be computed on the total of Line 4 plus Line 6. Do not compute interest on any late payment penalty entered on Line 8. **If you make a late payment by EFT, do not calculate and enter interest due on this line.** An assessment notice for late payment interest and penalty due will be issued automatically.
- 8. Penalty Due** — Payments made after the due date are also subject to a 10% penalty. The penalty must be computed by multiplying 10% (.10) times the total of Line 4 plus Line 6, or \$5.00, whichever is greater. Do not compute penalty on the interest amount due entered on Line 7. **If you make a late payment by EFT, do not calculate and enter penalty on this line.** An assessment notice for late payment interest and penalty will be issued automatically. **EFT taxpayers do not use Line 7 or Line 8 to compute penalty and interest.**
- 9. Payment Previously Made (EFT)** — Enter the total amount paid by EFT for all months within the quarter. If you are mailing this recap before you have initiated the final EFT payment for the quarter, you should claim the EFT payment you will be initiating on this line. Only enter EFT credits you are claiming for sales tax. **Do not claim tire fee amounts on this line. The tire fee amount must be claimed on Form TF-103. Do not enter the final EFT payment for the quarter on Line 10.**
- 10. Amount Due** — Add Lines 4, 6, 7, and 8 and subtract Lines 5 and 9. Pay this amount. Do not send cash.

EFT taxpayers must remit payments on or before the due date specified by the department-assigned filing frequency.  
Although the EFT recap is filed quarterly, the payments may be due monthly by the 20th or 30th depending on the filing frequency.  
If you begin paying by EFT in the middle of a quarter, only include the months paid by EFT on the recap.

Interested in Filing Electronically or Online?

Visit [www.intax.in.gov](http://www.intax.in.gov) to learn about Indiana's online filing program, INtax. You may register to file returns and make tax payments electronically online. INtax may be used to file taxes for Indiana sales tax, withholding tax, and tire fee.

For information about Indiana's other electronic payment options, visit [www.in.gov/dor](http://www.in.gov/dor) and select Electronic Services.