Indiana Department of Revenue

Indiana Utility Receipts Tax Returns

This form should be used for remitting the required quarterly estimated tax payments for the current calendar year (or taxable fiscal year) or for remitting your extension payment. **Do not use** Form URT-Q(w) to remit any other income tax payments. The annual Utility Receipts Tax Return, Form URT, is available as a separate form.

If a taxpayer's annual tax liability exceeds $2,500, the taxpayer is required to file quarterly estimated payments and remit 25% of the estimated annual tax due on each quarterly return. Assistance and preprinted quarterly payment coupons may be obtained by calling the Corporate Tax Section at 317-232-0129.

If a taxpayer's estimated quarterly utility receipts tax liability exceeds $5,000, the taxpayer shall pay the estimated utility receipts tax due by electronic funds transfer (EFT) or by delivering in person or by overnight courier a payment by cashier's check, certified check, or money order to the department. The transfer or payment shall be made on or before the date that the tax is due. If the taxpayer's utility receipts tax payment is made by EFT, the taxpayer is not required to file an estimated utility receipts tax return. Questions concerning EFT can be directed to departmental personnel by calling (317) 232-5500.

Instructions

Completing Form URT-Q(w) for Quarterly Payments
Compute 25% of the annual estimated utility receipts tax or the exact amount of tax for the quarter. You may reduce the quarterly estimated 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. Mail payment by your quarterly return due date. The utility receipts tax rate is 1.4%, effective Jan. 1, 2003.

The quarterly estimated utility receipts tax return with payment is due on the 20th day of the 4th, 6th, 9th, and 12th months of the taxable year (regardless of whether you're filing on a calendar-year or fiscal-year basis).

Online Resources
Refer to Commissioner's Directive #18 at www.in.gov/dor/reference/files/cd18.pdf for more information. An annual URT reporting form with instructions is available at www.in.gov/dor/3501.htm.

Completing Form URT-Q(w) for an Extension Payment
This web version of Form URT-Q can be used to make an extension payment. It is to be used when a payment is due and additional time is necessary for filing the annual utility receipts tax return. A penalty for late payment will not be imposed if at least 90% of the annual tax due is paid by the original due date and the remaining balance, plus interest, is paid in full by the extended due date. Also, a copy of the federal extension of time to file form must be enclosed with the annual return when filed.

The extension payment is due on the 15th day of the 4th month following the close of the tax year.

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

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

Taxpayer Name

Street Address

City State ZIP Code

Voucher - Check box to show which payment you are making:

☐ **1st** Quarter ☐ **2nd** Quarter ☐ **3rd** Quarter ☐ **4th** Quarter
☐ **Extension Payment**

Calendar or Fiscal Year Ending__________ Due Date __________

Form URT-Q(w) **Utility Receipts Tax Payment**
State Form 52225 (R5 /8-19)

Federal Employer Identification Number

Signature of Officer Title

Date__________ Daytime Phone #__________________

Make check payable to the **Indiana Department of Revenue**.

Estimated Utility Receipts Tax Due.

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