Digest	Published	Digest	Published
ALCOHOL AND TOBACCO COMMISSION 16: Use of wine retailers permits (type 303 permits, as provid by IC 7.1-3-14-1 and IC 7.1-3-14-3) as underlying perm ABC type 210-1 permits (as provided for by IC 7.1-3-20-1 not authorized by Title 7.1 (4/3/01) 17: Alcohol and tobacco commission application of statute ar regarding issuance of permits to premises in proxim churches and schools (8/16/01) ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF Commissioner's Bulletins: Scoring of hazardous substances response sites using the In Scoring Model (ISM) (12/7/00) Air Pollution Control Board: Air-0027-NPD: Open burning of motor vehicles for firet training (5/12/01):	led for its for 1.5) is 24 IR 2927 and rule ity to 25 IR 240 F	3: Income tax - payment of Indiana estimated tax by individual (1/01) 14: Income tax - income tax credit for donations to col (11/00) 15: Income tax - extension of time to file Indiana corporation returns and recognition of the federal extension of time to Indiana corporation income tax returns (9/01) 16: Income tax - use of federal Form W-2 for reporting Indiana tax - use of federal Form W-2 for reporting Indiana tax - instructions for obtaining extensions of time file Indiana individual income tax returns (9/01) 26: Income tax - general information concerning filing requirement specific tax benefits available to the elderly (11/00) 27: Income tax - Indiana adjusted gross income tax application military personnel (6/01) 33: Income tax - withholding requirements for nonres	duals 24 IR 1538 leges 24 IR 1193 n tax o file 25 IR 240 diana 24 IR 1539 me to 25 IR 241 ts and 24 IR 1194 ble to 24 IR 3836 ident
Solid Waste Management Board: Waste-0012-NPD: Rejected load manifest signatures, re load manifest distribution, and rejected mixed load proce (4/17/01) Waste-0039-NPD: Excess liability trust fund/risk inte system of closure (3/20/01) Waste-0044-NPD: F006 Recycled Wastes: Allowing LQC (or 270) Days Accumulation (2/15/01) Waste-0046-NPD: Risk Integrated System of Closure (Fachical Guide and Users Guide (2/15/01) Waste-0049-NPD: Voluntary remediation program commerciations plan (4/20/01)	edures 24 IR 2929 grated 24 IR 2597 Gs 180 24 IR 1986 RISC), 24 IR 1986	employees (12/00) 38: Income tax - renter's deduction (11/00) 39: Income tax - guidelines for reporting income from Incomerces by nonresident individuals (6/01) 41: Sales tax - sales tax application to furnishing of accommations (10/00) 42: Income tax - Indiana income tax forms and schedulineous (11/00) 50: Income tax - requirements for certain information return Indiana income tax purposes (6/01) 55: Income tax - determination of residence for individuals leading incomerces (11/00) 60: Sales tax - construction contractors (11/00)	24 IR 3837 noda- 24 IR 1197 dules 24 IR 1198 ns for 24 IR 3838
FIRE AND BUILDING SERVICES, DEPARTMENT OF Variance filing process	24 IR 4295	66: Income tax - enterprise zones (11/00) 68: Sales tax - state educational institutions (1/98)	24 IR 1202 24 IR 2604
HEALTH, INDIANA STATE DEPARTMENT OF Income eligibility guidelines for the MCH/CSHCS/H Healthwise programs based on Health and Human Se poverty income guidelines (3/01) INSURANCE, DEPARTMENT OF Bulletins: 103: Full and final discretion clauses in group health cor	ervices 24 IR 2600	 70: Income tax - disability income deduction (11/00) 73: Income tax - taxability of not-for-profit water, or sev conservancy, and solid waste districts (9/01) 76: Income tax - claim for refund of county tax for ce unemployed taxpayers (8/00) 86: Income tax - independent contractors responsibility income tax reporting and withholding (7/01) 87A: Income tax - residential historic rehabilitation credit (9/01) 90: Income tax - state universities and colleges (11/00) 	25 IR 244 ertain 24 IR 1205 y for 24 IR 3839
(5/8/01) 105: Voluntary expedited filing procedures for insurance applie to meet disclosure obligations of depository institutions Section 305 of the Gramm-Leach-Bliley Act (7/10/01)		91: Income tax - rerefined lubrication oil facility tax credit (9/01) Letters of Findings: Charity Gaming: 00-0391 CG: Lease of facilities and personal property; continexistence; operator membership requirements	nuous 24 IR 2955
LABOR, DEPARTMENT OF BuSET training courses (4/1/01)	24 IR 4295	01-0037 CG: Operator membership requirement; manage of conduct of events; grounds for penalties; addit penalties	
NATURAL RESOURCES COMMISSION Information Bulletins: 30: Mountain bikes on DNR properties 31: Fishing tournament organizational meeting protocols	24 IR 2262 24 IR 3299	Cigarette Tax: 97-0442 (1993-95): Imposition Controlled Substance Excise Tax: 93-0185 CSET (1992): Imposition	25 IR 246 24 IR 2263
REVENUE, DEPARTMENT OF STATE Audit-Grams: 17: Corporate partner distributions - adjusted gross incor (2/27/01) 18: Packaging and wrapping materials and equipment (3/26/01) 19: Prepaid telephone calling card (5/7/01) 20: Property purchased or used in Indiana (5/10/01) Commissioner's Directives: 4: Collection of tax from transient merchants (11/00) Departmental Notices: 2: Prepayment of sales tax on gasoline (7/1/01)	24 IR 2602	93-0771 CSET (1993): Imposition 93-0775 CSET (1993): Imposition 94-0002 CSET (1993): Imposition 94-0642 CSET (Supplemental) (1994): Imposition 94-0874 CSET (1994): Imposition 94-0875 CSET (1994): Imposition 94-0895 CSET (1994): Imposition 97-0603 CSET (1997): Imposition 97-0604 CSET (Supplemental) (1997): Imposition 99-0648 CSET (1998): Imposition 00-0034 CSET (1998): Imposition 00-0433 CSET (2000): Imposition	24 IR 1988 24 IR 2264 24 IR 3300 24 IR 3300 24 IR 3301 24 IR 3301 24 IR 1989 24 IR 2271 24 IR 2294 24 IR 2625 24 IR 2625
Information Bulletins: 2: Sales tax - warranties and maintenance contracts (11/00)	24 IR 1192	Financial Institutions Tax: 96-0643 FIT (1992-94): Combined/unitary reporting	24 IR 3302

Published Digest

Digest

Published

98-0338 (1993-96): Add back of state taxes based on or	96-0591 ITC(1991-93): Foreign dividend deduction; tax
measured by income - Michigan single business tax;	administration - waiver of penalty 24 IR 260°
determining bad debt addback 24 IR 2000	97-0043 ITC (Corporation) (1990-92): Inter-company sales;
99-0140 FTT (1994-96): Add back of state and local taxes 24 IR 3865	proceeds from asset sales; state income tax; interest
99-0145 (1992-96): Whether IRC 265 and 291 expenses	income from U.S. obligations; qualifying dividend
should be deducted from the denominator of the appor-	deduction; federal taxable income adjustment; non-
tionment factor; whether foreign exchange income should	business income; payments; out-of-state sales 24 IR 384'
be deducted from the denominator of the apportionment	97-0064 (Corporation) (tax year ending 3/31/94): Disallowance of
factor for purposes of determining the financial institu-	taxpayer's nonbusiness income deduction on Indiana corpora-
tions tax; whether taxpayer, as a bank holding company	tion income tax return - litigation settlement income character-
and its various subsidiaries, constitute a unitary group;	ized as business or nonbusiness income 24 IR 2608
constitutionality of the application of the apportionment	97-0175 (1993-95): Imposition of tax on nonresident or
method for unitary groups filing a combined return;	nondomiciliary taxpayer - receipt of gross income by agent
abatement of the ten percent negligence penalty 24 IR 2946	 co-op advertising; imposition of tax on business income
00-0059 (1995-97): Resident taxpayer credit; state tax liability	derived from sources within Indiana - apportionment of
credits - enterprise zone loan interest tax credit 24 IR 4315	business income - sales factor 24 IR 3849
00-256 (1996-97): Taxpayer's qualifications to file under	97-0192 ST (1987-95): Sole proprietor; tax administration -
Indiana's financial institution tax - Conducting the	best information available, penalty 24 IR 1545
business of a financial institution 24 IR 1229	97-0234 ITC (1991-94): State income tax addback; federal
00-256 (Supplemental) (1996-97): Taxpayer's qualifications	credit; nonbusiness income; partnership income; waiver of
to file under Indiana's financial institution tax 24 IR 3871	penalty 24 IR 4299
00-0256 (Second Supplemental) (1996-97): Service fee	97-0409 AGI (1989-93): Credit for income taxes paid to
income from securitizations as a qualifying transaction	another state 24 IR 3303
under the financial institutions tax 24 IR 4331	97-0447 IT (1993-95): Industrial processing 24 IR 226
Fuel Tax:	97-0475 ITC (1991-94): Application 24 IR 121
00-0343 (1992-96): Estoppel 24 IR 2019	97-0476 (Supplemental) (Corporate) (1991-93): Apportion-
00-0382 (1995-97): Import of fuel to Indiana; export exemp-	ment factor calculations 24 IR 203
tion; dyed fuel deliveries; transmix fuel transfer; ex-	97-0477 (1992-95): Whether taxpayer is a manufacturer
change; dyed fuel; debit/credit entries 25 IR 274	entitled to claim exception from the gross income tax
00-0399 PUF (2000): Civil penalty 24 IR 2022	under the Interstate Commerce clause; abatement of ten
00-0457 PUF (2000): Civil penalty 24 IR 3315	percent negligence penalty 24 IR 1995
Income Tax (Gross, Adjusted Gross, and Supplemental Net):	97-0521 (Corporate) (1993-95): Reallocation of taxpayer's
92-0017 (1986-90): Games of chance; tax administration -	sales to Indiana - Throw-back sales 24 IR 2268
penalty, interest 24 IR 1208	97-0533 (Corporate) (1992-94): Foreign source dividends 24 IR 2270
94-0668 IT (Supplemental) (1986-89): Best information	98-0004 (Corporate) (1993-94): Consolidated return 24 IR 2935
available; foreign source dividends; tax administration -	98-0035 ITC (1991-93): Business income; deconsolidation;
negligence penalty 24 IR 2028	sales factor reduction for out-of-state sales; Indiana
94-0893 ITC (Supplemental) (1985 and 1988-92): Receipts	research expense credit; negligence penalty 24 IR 3304
from retail sales; receipts from "remanufacturing" activi-	98-0084 (Corporate) (1990-93): Student loan marketing;
ties; interstate sales 24 IR 2634 95-0384 (1987-89); Gross income tax base for 1987-89 -	apportionment of payroll on a mileage basis; Indiana sales
,	numerator 24 IR 121
Exclusion of sales under the Interstate Commerce clause	98-0105 (1994): Imposition of gross income tax; tax adminis-
exemption 24 IR 2264	tration - penalty 24 IR 385: 98-0142 (1994): Imposition of gross income tax; tax adminis-
95-0431 (Corporation) (1989-93): Assessment of proposed federal RAR adjustment prior to issuance of the final federal	, , , <u>.</u>
J 1	tration - penalty 24 IR 3850 98-0152 (Individual) (1993): Imposition 24 IR 1997
RAR - adjustment of federal taxable income; gross income tax credit; adjusted gross income calculation 24 IR 3840	98-0152 (Individual) (1993): Imposition 24 IR 199' 98-0177 (Corporate) (1993-94): Consolidated return 24 IR 293:
96-0050 (Corporation) (1989-93): Assessment of proposed	98-0201 (1993-3/24/95): Payments from joint venture
federal RAR adjustment prior to issuance of the final federal	partner; resource recovery system depreciation; gain on
RAR - adjustment of federal taxable income; gross income tax	accounts receivable; enterprise zone apportionment;
credit; adjusted gross income calculation 24 IR 3840	income received pursuant to memorandum of understand-
96-0052 (Corporation) (1989-93): Assessment of proposed	ing; tax administration - penalty 24 IR 2930
federal RAR adjustment prior to issuance of the final federal	98-0242 (Corporation) (1992-95): Negative nonbusiness income
RAR - adjustment of federal taxable income; gross income tax	claimed by the taxpayer - net expenses resulting from aircraft
credit; adjusted gross income calculation 24 IR 3840	accident; apportionment of partnership income - inclusion of
96-0053 (Corporation) (1989-93): Assessment of proposed	joint ventures' gross receipts in the sales factor; abatement of
federal RAR adjustment prior to issuance of the final federal	ten percent negligence penalty 24 IR 2612
RAR - adjustment of federal taxable income; gross income tax	98-0247 (1994-96): Imposition of gross income tax; construc-
credit; adjusted gross income calculation 24 IR 3840	tion allowances; taxation of corporate partner; tax admin-
96-0144 (1992-94): Taxability of corporate officer's compensation	istration - penalty 24 IR 3858
consisting of the payment of life insurance premiums 24 IR 3844	98-0267 ITC (1992-94): Sales factor; negligence penalty 24 IR 1998
96-0301 ITC (1992-94): Foreign dividend deduction; proce-	98-0339 (1993-95): Leased equipment; tax administration -
dural issues; business income 24 IR 3845	negligence penalty and interest 24 IR 2939
96-0466 (Corporate) (years ending 3/31/92-94): Imposition of	98-0419 (1994-95): Interstate transportation 24 IR 2272
gross income tax on sales of products in Indiana; tax	98-0429 (Corporation) (1994-96): Foreign source dividends
administration - interest 24 IR 1541	expenses; equitable adjustment to sales factor denominator;
	· · · · · · · · · · · · · · · · · · ·

Published Digest

Digest

Published

addback of state taxes based on or measure by in equitable abatement of accumulated interest	ncome; 24 IR 2941	00-0357P (1996-98): Tax administration - penalty 00-0358P (1997-98): Tax administration - penalty	24 IR 1232 24 IR 1232
98-0457 (Corporate) (1989-93): Foreign source		00-0359P (1997-98): Tax administration - penalty	24 IR 1252 24 IR 3868
dends/expense deduction	24 IR 2614	00-363P (fiscal year ended 9/30/98): Tax administra	
98-0480 (1995-96): Unitary (combined) filing status	25 IR 250	penalty	24 IR 1554
98-0501 (1992-94): Net operating loss limitations	24 IR 2001	00-364P (1997): Tax administration - penalty	24 IR 1233
98-0568 (Corporate) (1994-96): Foreign currency ra		00-0366 (Individual) (1998-99): Prison investment cre	
change gain; applicability of the throw-back rule;		application; tax administration - penalty	24 IR 2628
sion of taxpayer's out-of-state tooling from the pr		00-0384 AGI (1998): Imposition	24 IR 2284
factor based on a de minimis exception	25 IR 253	00-0414P (1996-98): Tax administration - penalty	24 IR 1555
98-0712 (Corporation) (1994-95): Distributive share of con-	rporate	00-0417P (1996-98): Tax administration - penalty	24 IR 2285
partner - including partner's loss as a portion of the distr	ibutive	00-0426P (1999): Tax administration - penalty	24 IR 2025
share of a corporate partner; allocation of income		00-0432P (1997-98): Tax administration - penalty 00-0450P (Individual) (1999): Tax administration	24 IR 2026
corporate partners - direct allocation of partner's income		payment penalty	24 IR 2027
corporate partners; abatement of 10 percent negligence		00-0461 (Individual) (1999): Social Security benefits si	
- reasonable cause for abatement	24 IR 4302	to Indiana individual income tax; demand for abate	
98-0734 (Individual) (1994-96): Best information ava		of interest	24 IR 2957
(BIA)	24 IR 2942	00-0469P (1995): Tax administration - penalty	24 IR 2287
98-0779 (fiscal years ending 12/23/92, 1/31/93, 1/		00-0471 AGI (1998): Imposition	24 IR 2288
1/31/95, 1/31/96, and 1/31/97): Tax administra		00-0481 AGI (1998-99): Imposition 00-0484P (fiscal years ended 4/1/94, 3/31/95, 3/2	24 IR 4321
penalty	24 IR 3864	3/28/97, and 4/3/98): Tax administration - penalty	
99-0144 ST (1996-97): Sole proprietor; tax administrates best information available, penalty	24 IR 1548	01-0033P (1995-98): Tax administration - penalty	24 IR 2631
99-0188P (1994, 1996, and short years 6/30/95		01-0042 (Individual) (year ended 12/31/99): Indiana c	
12/31/95): Tax administration - penalty	24 IR 2620	tax	24 IR 296
99-0197 (1993-95): Payroll factor	24 IR 3310	01-0043P (1998): Tax administration - penalty	24 IR 4322
99-0237 (1995-97): Add back property taxes	24 IR 2948	01-0055P (1996-98): Tax administration - penalty	24 IR 2964
99-0293 (1993-95): Sales factor denominator; foreign		01-0069P (Individual) (1999): Tax administration - penalty	24 IR 3316
dividends; interest and royalties as business income	24 IR 1223	01-0075P (1996-97): Tax administration - penalty 01-0084P (1996-98): Tax administration - penalty	24 IR 2965 24 IR 3316
99-0352 (1995-97): Apportionment of out-of-state taxp		01-0089P (1996-97): Tax administration - penalty	24 IR 3310 24 IR 3317
Indiana source franchise fee income	24 IR 4308	01-0096P (1997 and 1999): Tax administration - under	
99-0376 (Corporate) (1995-97): Net operating loss	24 IR 2622	ment penalty	24 IR 3869
99-0475 (1996-98): Withholding gross income ta	ax for	01-0098P (fiscal year ended 3/31/99): Tax administra	ition -
nonresident contractors - interstate commerce exem	nption;	penalty	24 IR 3869
request for abatement of the negligence penalty	24 IR 1549	01-0099 (Individual) (1998-99): Imposition of the s	
99-0591 (1995): Sale of assets of Indiana; tax administr		individual income tax 01-0105P (fiscal years ended 9/30/89-9/30/98): Tax adr	25 IR 283
penalty	24 IR 2949	tration - penalty	24 IR 3870
99-0607 (1993-97): Applicability of the state's gross in		01-0120P (1995-98): Tax administration - penalty	24 IR 3376
tax to out-of-state taxpayer's source income; abaten		01-0154P (fiscal years ended 8/31/96, 8/31/97, and 8/3	
the ten percent negligence penalty	24 IR 3312	Tax administration - penalty	25 IR 285
00-0078P (Corporate) (1998): Penalty 00-0114P (Supplemental) (1997): Ten percent negl	24 IR 2009	International Fuel Tax Agreement:	
penalty assessed for late payment of Indiana cor		97-016 IFTA (1993-96): Tax administration - penalty	24 IR 429
income tax	24 IR 1235	Motor Carrier Fuel Tax and Surtax: 98-0003 MCFT (1996): Motor carrier fuel tax and surtax	24 ID 202/
00-0116 (Individual) (1997-98): Imposition	24 IR 1233 24 IR 1227	Motor Vehicle Excise Tax:	24 IK 2934
00-0126 (1995-97): Construction allowances	24 IR 4317	97-0201 MVE (1995): Imposition	24 IR 1209
00-0182 (Individual) (years ended 12/31/96, 12/31/9		Retail Tax:	
12/31/98): Nonfiler IT-40	24 IR 2951	96-0110 ST (1993-95): Required environmental co	ontrol
00-0189 (1996-98): Applicability of the adjusted gross inco		equipment; agricultural equipment	24 IR 3842
to that portion of lease payments designated as proper		97-0500 (1988-96): Calculation and imposition of the	state
denial of tax refund for calendar year ending June 30,	, 1995;	gross retail tax and use tax; abatement of the ten ponegligence penalty	ercent 24 IR 3853
abatement of the 10 percent negligence penalty	25 IR 264	98-0195 (Supplemental) (1992-94): Materials incorpo	
00-0214 (1996-97): Add back of state income taxed	es; tax	into realty - Agreements to improve taxpaver's	
administration - penalty	25 IR 266	characterized as lump sum contracts	24 IR 2294
00-0215 (1996-97): Add back of state income taxe	es; tax	98-0491 (Supplemental) (1994-96): Sales/use tax assess	
administration - penalty	25 IR 266	on manufacturer's purchase of labels - applicability	of the
00-0225 (Corporate) (1998): Penalties and interest incu		gross retail tax to purchases of UPC/bar code affixed to taxpayer's nonreturnable containers an	labels
a result of taxpayer's erroneous treatment of LIFO	1	purchase of printing equipment	25 IR 286
ture	24 IR 2280	99-0462 (1996-98): Calculation of taxpayer's gross reta	
00-0246P (Corporate): Penalty	24 IR 2016	liability based upon the best information available; requ	est for
00-0279 AGI (1997-99): Imposition	24 IR 2018	abatement of the ten percent negligence penalty	24 IR 3866
00-0297 (Individual) (1999): Credit for local taxes	1	00-0056 (1994-98): Assessment of sales tax on equipment lea	
outside Indiana	24 IR 2627	parent corporation from taxpayer subsidiary corporation	
00-0306 (Corporate) (1998): Addback of property taxes	24 IR 2281	00-0057 (1994-98): Assessment of sales tax on equip leased by parent corporation from taxpayer subs	
00-0324 AGI (1998): Imposition 00-0325 AGI (1998): Imposition	24 IR 1551 24 IR 1553	corporation	24 IR 4313

<u>Digest</u> <u>Published</u>	<u>Digest</u> Published
00-0209 (1996-98): Manufacturing exemption; tax adminis-	consumer paint products; applicability of the state's gross
tration - records, abatement of penalty 24 IR 2952	retail tax to items of manufacturing equipment 24 IR 4327
00-0259 ST (1997-98): Imposition 24 IR 2017	99-0063 (1995-97): Tax administration - penalty 24 IR 1547
Sales and Use Tax:	99-0003 (1995-97): Iax administration - penarty 24 ik 1547
92-0704 (1988-90): Imposition of use tax on hotel supplies	receiving and storage facilities, lake water in-take system,
purchased by the taxpayer 24 IR 1987	palletizing equipment, and propylene oxide tanks 24 IR 2277
96-0467 (1992-94): Exemptions - tangible personal property	99-0124 RST (1991-95): Projection of prior audit results;
consumed in direct production - water treatment chemicals	PAL equipment and leaflets; sensormantic labels; tax
and anti-scale water treatment chemicals; exemptions -	administration - penalty 24 IR 3308
tangible personal property used to produce machinery,	99-0128 ST (1993-97): Manufacturing exemption - forklifts,
tools or equipment - computers, art and graphics software	scissor lift, hoist, shrink-wrap machine; environmental
and peripheral equipment 24 IR 1989	control equipment; steel detailing; negligence penalty -
97-0123 ST (1993-95): Sole proprietor; tax administration -	imposition 24 IR 1220
best information available, penalty 24 IR 1543	99-0204 ST (1992-97): Imposition 24 IR 4304
97-0143 ST (1996-97): Sole proprietor; tax administration -	99-0245 (1995-97): Machinery; inventory tags; safety equip-
best information available, penalty 24 IR 1544	ment; cleaning supplies; paint; tax administration -
97-0359 (1994-96): Sales and withholding tax - responsible	negligence penalty 24 IR 4305
officer liability 24 IR 2933	99-0289P (1995-97): Tax administration - penalty 24 IR 4307
97-0389 RST (1990-94): Assessment of sales tax on services	99-0454P (1994-96): Tax administration - penalty 24 IR 2622
and tangible personal property sold by funeral home;	99-0465 (1997): Sales and withholding tax - responsible
responsible officer liability 24 IR 1210	officer liability 24 IR 3311
97-0614 (1993-97): Sales and withholding tax - responsible	99-0501 (1996-98): Steel floor grates; boiler vacuum; steel
officer liability 25 IR 248	drain covers; front loader tractor 24 IR 4311
98-0011 (12/31/94-12/31/96): Simulcast services; decoder	99-0557 (1994-98): Proposed assessment of tax 24 IR 1224
rental; totalisator services; laundry services 24 IR 2610	99-0634 (Supplemental) (1996-97): All terrain vehicles 24 IR 2638
98-0075 (1994-96): Imposition of use tax on various pieces of	99-0660P (1995-98 and short year 5/31/99): Tax administra-
equipment purchased by the taxpayer 24 IR 1212	tion - penalty, interest 24 IR 1225
98-0083 RST (1994-96): Service/maintenance agreements 24 IR 1214	00-0001 (1996-97): Riverboat casino; computer software;
98-0184P (1996): Tax administration - penalty 24 IR 2611	lump sum or time and materials contracts 25 IR 258
98-0187 (1993-96): Purchases 25 IR 249	00-0010 (1996-97): Riverboat casino; credits; gaming
98-0229 (1994-96): Services 24 IR 1219	equipment; kitchen equipment; tax administration -
98-0269 (1995-96): Cold storage; lump sum contracts 24 IR 1546	penalty 25 IR 260
98-0390 (1995-97): Packaging and shipping supplies; utili-	00-0022 (1996-98): Assets and supplies 25 IR 263
ties; gloves 24 IR 3860	00-0026 (1996-98): Packaging supplies 25 IR 264
98-0405 (1994-96): Rental of tangible personal property; tax	00-0032P (1995): Tax administration - penalty 24 IR 1226
administration - penalty 24 IR 3863	00-0131 (1997): Agricultural equipment exemption 24 IR 2279
98-0447 (1994-96): Contract to furnish and install; change	00-0148 (1996-98): Service plans; capital cost reduction on
orders; tax administration - penalty 24 IR 2273	leased vehicles 24 IR 2010
98-0449 (1993-95): Tax administration - penalty 24 IR 4301	00-0193 (1996-99): Remittance; tax administration - penalty 24 IR 2626
98-0491 (1994-96): Applicability of the gross retail tax to	00-0197 (1996-98): Tax administration - penalty 24 IR 1228
purchases of UPC/bar code labels affixed to taxpayer's	00-0201 (1992-95): Responsible officer liability - duty to
nonreturnable containers; assessment on electrical con-	remit sales, use, and withholding taxes 24 IR 2951
sumption - results of energy consumption audit; assess-	00-0230P (3/31/99): Tax administration - penalty 24 IR 1231
ment on certain equipment - manufacturing equipment	00-0233 (1995-97): Unloaders; scissors lifts and pallet lifts;
used in the direct production of taxpayer's tangible	stretch wrap; materials purchased by contractors; tax
personal property; assessment on packaging materials	administration - penalty 25 IR 268
placed within shipping enclosures; abatement of ten	00-0236 (1996-98): Duplicate assessments; characterization
percent negligence penalty 24 IR 2615	of restaurant equipment; electric utility study 24 IR 4319
98-0560: Abatement of penalty and interest assessed for late	00-0238 (1996-97): Riverboat casino; printing and duplica-
payment of the Indiana gross retail tax 24 IR 2003	tion; tax administration - penalty 25 IR 271
98-0736 (1994-96): Assessment - best information available 24 IR 2943	00-0293P (10/31/99): Tax administration - penalty 24 IR 1231
98-0737 (1994-96): Assessment - best information available 24 IR 2945	00-0337 (1998-99): Equipment given away 24 IR 2954
99-0036 (Supplemental) (1995-97): Purchase for resale	00-0335 (1994-96): Sales and withholding tax - responsible
exemption 24 IR 2297	officer liability 24 IR 3314
99-0046 ST (1995-97): Retail sale; tax administration -	00-0356 (1997-98): Delivery charges; tax administration -
penalty 25 IR 256	penalty 24 IR 2020
99-0055 (1994-97): Bad debt deduction - Methods used in	00-0361P (1997-99): Tax administration - penalty 24 IR 1233
determining taxpayer's sales and use tax liability; state	00-0375 (1997): Withholding, sales, and riverboat admissions
gross retail tax - equipment used in retail stores - equip-	tax - Riverboat building credit - claim for credit 24 IR 2282
ment used in preparation of consumer paint products,	00-0376 (1997): Withholding, sales, and riverboat admissions
quality control equipment used at powder coatings plant,	tax - Riverboat building credit - claim for credit 24 IR 2282
safety equipment and supplies used at powder coatings	00-0377 (1997): Withholding, sales, and riverboat admissions
plant, wrapping materials and shipping pallets used at	tax - Riverboat building credit - claim for credit 24 IR 2282
warehouse; abatement of penalty 24 IR 2004	00-0380P (1997-99): Tax administration - penalty 24 IR 2021
99-0055 (Supplemental) (1994-97): Equipment used in retail	00-0383P (1997-99): Tax administration - penalty 24 IR 2284
stores - in-store equipment used in the preparation of	00-0395P (1993-96): Tax administration - penalty 24 IR 2021

Published

Published Digest

Digest

00-0412P (1997-99): Tax administration - penalty, interest	24 IR 2023	00-09 ST	(10/31/00): Application of s	ales/use tax on a catering
00-0412P (1997-99): Tax administration - penalty, interest	24 IR 2024		's service charges	24 IR 1239
00-0422P (1998): Tax administration - penalty	24 IR 2286		1/5/01): Gross income tax -	
00-0425P (1997-99): Tax administration - penalty	24 IR 2025		g to be treated as a partne	
00-0428P (7/00): Tax administration - penalty	24 IR 2286	taxatio		24 IR 2033
00-0431P (1997-99): Tax administration - penalty	24 IR 2026		(3/23/01): Sales/use tax - "It ting station and wholesale sa	
00-0437 (1997-99): Imposition of sales tax on exempt	items,		2/6/01): Gross income tax -	3
sundries, and rental and other items; tax administra	ation -		(3/23/01): Sales/use tax - "I	
penalty	25 IR 278		ting station and wholesale sa	
00-0438 (1997-99): Repair and service contracts; s	torage	01-03 IT (2	2/6/01): Gross income tax -	agency 24 IR 2300
tanks; tax administration - penalty	25 IR 280	01-03 ST	(5/4/01): Sales/use tax -	
00-0472 (2000): Medical equipment and devices; tax a		system		24 IR 3317
istration - penalty	24 IR 2289		(2/19/01): Adjusted gross in	
00-0475P (8/00): Tax administration - penalty	24 IR 2290		dent partners' distributive sha	
00-0478P (1997-99): Tax administration - penalty	24 IR 2291		ss, and deduction to sources w (6/28/01): Sales/use tax: App	
00-0479P (1997-99): Tax administration - penalty	24 IR 2291		ee of lease; conditional sales	
00-0480P (1997-99): Tax administration - penalty	24 IR 2292		(3/13/01): Adjusted gross in	
00-0483P (1998-99): Tax administration - penalty	24 IR 2293	ment ci		24 IR 2640
01-0007P: (1997-99): Tax administration - penalty	24 IR 2630		7/26/01): Sales tax: Applicat	tion of sales tax to not-for-
01-0011 (1998): Applicability of the Indiana use t			iniversity; innkeeper's tax: a	application of innkeeper's
construction materials purchased out-of-state; abat			not-for-profit university	24 IR 4333
of the ten percent negligence penalty; request for			(8/21/01): Income tax - Inte	
ment of interest 01-0021P (1998-99): Tax administration - penalty	24 IR 2959		one service	25 IR 288
01-0021P (1998-99). Tax administration - penalty	24 IR 4322 24 IR 2293		(7/26/01): Sales/use tax - Apquet/catering service charge	24 IR 4334
01-0030P (1996-98): Tax administration - penalty	24 IR 2631	01-08 IT	(8/1/01): Treatment of sing	
01-0031P (1990-98): Tax administration - penalty	24 IR 2031 24 IR 2960		federal check-the-box regul	
01-0032P (1997-99): Tax administration - penalty	24 IR 2961	disregarded entity; qualification of company a taxpayer under		
01-0045P (1997-99): Tax administration - penalty	24 IR 2962	Indiana financial institutions tax; treatment of income earned		
01-0046P (1997-99): Tax administration - penalty	24 IR 2963	by a factoring company under Indiana FIT; attribution of		
01-0054P (1996-99): Tax administration - penalty	24 IR 2963	interest income under Indiana FIT; elimination from Indiana		
01-0109P (1997-99): Tax administration - penalty	24 IR 4323		ncome tax of income and de	
01-0110P (1997-99): Tax administration - penalty, interest	24 IR 4324		group subject to GIT and group subject to FIT; elim	
01-0133P (1997-99): Tax administration - penalty	24 IR 4325		ers of unitary group, in comp	
01-0134P (1/96-5/97): Tax administration - penalty	24 IR 4326		classification and attribution	
01-0136P (1996-98): Tax administration - penalty	24 IR 4326		ntercompany loans under FIT	
01-0155P (1997): Tax administration - penalty	25 IR 286	01-08 ST (8/24/01): Sales/use tax - Prepa	aid telephone services 25 IR 292
Withholding Tax:				
97-0411 (1992-96): Unpaid withholding tax levied a	gainst		SIONERS, STATE BOARI	
taxpayer as responsible corporate officer; liabili		County comp	uter system certification	25 IR 292
unpaid gross retail taxes levied against taxpayer				
responsible corporate officer	24 IR 1993			
98-0752 (1995-97): Employee v. independent contractor				
haven; tax administration - penalty	24 IR 2275			
99-0078P (1995-97): Tax administration - penalty	24 IR 1547	For Cumulative	e Tables of Nonrule Police	cy Documents printed in the
99-0203 (1995-97): Nonresident shareholders	24 IR 2621		r in previous years, consult	
99-0522P (1996): Tax administration - penalty, interest	24 IR 2623	1982	See 5 IR 2586	(December 1982)
99-0523 (1996): Tax administration - penalty, interest		1983	See 7 IR 252	(December 1983)
00-0239 (1996-97): Tax administration - penalty	25 IR 273	1984 1985	See 8 IR 1220 See 9 IR 932	(June 1985)
00-0244 (1996): Levies against taxpayer as respo		1986	See 10 IR 173	(January 1986) (October 1986)
corporate officer 00-0404P (11/30/99): Tax administration - penalty	24 IR 2015	1987	See 11 IR 2786	(April 1988)
00-0404P (11/30/99). Tax administration - penarty 00-0421 (1988-90): Responsible officer liability	24 IR 2023 25 IR 274	1988	See 12 IR 1023	(January 1989)
00-0421 (1988-90). Responsible officer flating 00-0463P (1997-99): Tax administration - penalty		1989	See 13 IR 791	(January 1990)
` / /	24 IR 2287	1990	See 14 IR 956	(January 1991)
01-0006P (1997-98): Tax administration - penalty 01-0035 (1988-90): Responsible officer liability	24 IR 2958 25 IR 282	1991	See 15 IR 651	(January 1992)
Revenue Rulings:	23 IK 202	1992	See 16 IR 1311	(January 1993)
00-02 FIT (10/11/00): Financial institutions tax - attribut	tion of	1993	See 17 IR 897	(January 1994)
receipts	24 IR 1236	1994 1995	See 18 IR 1166	(January 1995) (January 1996)
00-05 IT (12/4/00): Gross income tax - limited partnership elec		1995	See 19 IR 954 See 20 IR 1040	(January 1996) (January 1997)
be treated as a corporation for federal income taxation; ac	djusted	1997	See 21 IR 1628	(January 1998)
gross income tax and supplemental net income tax - I		1998	See 22 IR 1324	(January 1999)
partnership eligibility for consolidated filing	24 IR 1555	1999	See 23 IR 1013	(January 2000)
00-07 IT (10/17/00): Gross income tax - determination of In gross income tax rate for provision of certain services		2000	See 24 IR 1241	(January 2001)
gross medine tax rate for provision of certain services	24 IIX 1237			