

INDIANA SALES AND USE TAX RETURN
(See Instructions Reverse Side)

Certificate No. 145218 Period End 8/31/64

CHURCH OF CHRIST
(Name)

(Address)

(City)

Do you record sales tax separately?
 Yes No
(If No, use Schedule A to compute tax)

Check if this is a "final" (not end-of-year) return. Explain reason:

We make no sales for the church, you can discontinue sending these if you (new owner—if any) desire.

1.	TOTAL SALES	If tax is not Recorded Separately on Your Books, Complete Schedule "A" on back of Taxpayer's Copy.		\$	<u>None</u>	
2.	Adjustment of prior returns (Use back of return for explanation)			\$		
3.	TOTAL SALES AFTER ADJUSTMENT			\$		
EXEMPT SALES AND INCOME INCLUDED ON LINE 1						
4.	Single sales 1c to 24c			\$		
5.	Agriculture			\$		
6.	Service income			\$		
7.	All other exempt sales			\$		
8.	Total Exempt Sales			\$		
9.	NET SALES SUBJECT TO TAX (Subtract Line 8 from Line 3)			\$		
10.	SALES TAX (2% of Line 9)			\$		
11.	PURCHASES SUBJECT TO USE TAX			\$		x x x x x x x x
12.	USE TAX (2% of Line 11)			\$		
13.	TOTAL SALES TAX AND USE TAX (add Lines 10 and 12)			\$		
14.	Penalty \$ _____ + Interest \$ _____			\$		ENTER HERE
15.	Adjustment of Prior Payment (Use back of return for explanation)			\$		
16.	TOTAL DUE			\$	<u>None</u>	

TAXPAYER'S COPY

SCHEDULE A: FOR USE ONLY BY TAXPAYER IF TAX COLLECTED IS NOT RECORDED SEPARATELY

1A.	Total Sales Including Tax Collected (Enter in both columns)	\$		\$	
2A.	Adjustment of prior returns. (Use back of return for a complete explanation)	\$		\$	
3A.	Total Sales After Adjustments. (Subtract Line 2A from Line 1A)	\$		\$	
4A.	Exempt Sales (From Line 8 on front of return)	\$			
5A.	Balance (Subtract Line 4A from Line 3A)	\$			
6A.	Tax Collected (Line 5A divided by 51)			\$	
7A.	Sales Excluding Tax (Line 6A from Line 3A—Enter also on Line 3 on front of return)			\$	

INSTRUCTIONS FOR SCHEDULE A

LINE 1A: Enter total sales including tax collected.

LINE 2A: Enter adjustments (if any) required for previous returns because of errors in amount of sales reported. (Use back of return for a complete explanation.)

LINE 3A: Subtract Line 2A from Line 1A.

LINE 4A: Enter total sales not subject to sales tax. (From Line 8 on front of return.)

LINE 5A: Deduct amount shown on Line 4A from amount shown on Line 3A and enter balance.

LINE 6A: Divide amount shown on Line 5A by "51" to find amount of sales tax included in total sales figure.

LINE 7A: Subtract amount on line 6A from amount on Line 3A to find amount of total sales excluding sales tax collected. Enter here and on Line 3 on front of return.

INSTRUCTIONS FOR SALES AND USE TAX RETURN

WHERE AND WHEN TO FILE—File this return with Sales Tax Division, Indiana Department of Revenue, Indianapolis, Indiana 46204, within 30 days after the last day of the month for which tax is due. A signed return must be filed even though no sales were made during the month.

USE OF FORM—A return will be mailed to each holder of a Registered Retail Merchant Certificate before the last day of each period. The return mailed to you showing your account number must be used. Do not use the return of a previous owner.

REGISTERED RETAIL MERCHANTS CERTIFICATE—You must have a Registered Retail Merchant Certificate before selling at retail. If you do not have a certificate you must apply for one to Indiana Department of Revenue, Sales Tax Division. Do not file this return before receiving your certificate.

MORE THAN ONE BUSINESS LOCATION—If you have more than one permanent business location, a separate return must be filed for each, unless you have applied for and received permission from the Department to file a consolidated return.

LINE 1: Enter total sales for the period, including sales on account but excluding sales tax actually collected and returns and allowances (if included originally in sales). If you do not record tax as a separate item use Schedule A above. Do not deduct bad debts either written off directly or through an allowance account. If you have installment sales include total sales price less amounts actually allowed on traded-in property.

LINE 2: Enter adjustments (if any) required for previous returns because of errors in amount of sales reported. Use back of return for a complete explanation.

LINE 3: Subtract Line 2 from Line 1. (If Schedule A is used, bring forward the total amount figure from Line 7A of the schedule.)

NOTE: Exempt Sales and Service Income—Certain sales are not subject to the sales tax providing you obtain a signed exemption certificate from the purchaser and retain such certificate in your files for inspection. Other sales are exempt without an exemption certificate such as Single Sales of 1c to 24c and sales of property to out-of-state purchasers for use or consumption outside of Indiana. (If property was delivered in Indiana either to the purchaser or to his agent, the sale is not exempt as being in interstate commerce.)

LINE 4: Single Sales 1c to 24c.

LINE 5: Sales to farmers or others engaged in agricultural production which are to be used directly in the production of food or other agricultural products for eventual resale, and breeding stock. Include also sale of agricultural equipment. (Agricultural exemption certificate required.)

LINE 6: Enter income from sources other than sales of tangible personal property such as non-taxable labor or other service type income, if included in total on Line 3.

LINE 7: Enter all other exempt sales including those exempt by statute.

LINE 8: Enter totals of Lines 4 through 7.

LINE 9: Subtract Line 8 from Line 3.

LINE 10: Multiply Line 9 by 2% and enter amount of tax.

LINE 11: Enter cost of all taxable tangible personal property purchased by you without payment of sales tax. Also purchases of tangible personal property from outside the state for use in Indiana.

LINE 12: Multiply Line 11 by 2% and enter amount of use tax due.

LINE 13: Enter sum of Lines 10 and 12.

LINE 14: If return is filed after due date enter penalty of 10% of tax due, plus interest of 1% per month or fraction thereof from due date.

LINE 15: Enter adjustment of any prior payment because of error in computation or remittance of amount of tax due. Use back of return for a complete explanation.

LINE 16: Make remittance of this amount to Sales Tax Division, Indiana Department of Revenue.