

# **TAX MATTERS**

**APRIL 4, 2011, Issue #11-03, by Bernard Ridens, Executive Director  
Taxpayers Association of Vigo County, Inc.**

7 S Meadows Shopping Center  
phone (812) 235-1361 [TAXTOPICS@AOL.COM](mailto:TAXTOPICS@AOL.COM)

[www.taxtopics.org](http://www.taxtopics.org)

[www.twitter.com/VigoTaxTopics](http://www.twitter.com/VigoTaxTopics)

- 1. TAXPAYERS ASSOCIATION 75<sup>th</sup> ANNUAL MEETING – WEDNESDAY APRIL 20, 2011**
- 2. ... AND WE HAVE A SPECIAL DEAL FOR YOU – FREE LUNCH**
- 3. 2011 TAX RATES ARE PUBLISHED**
- 4. TAX CALENDAR**
- 5. PUBLIC MEETINGS**

## **REVIEW OF PAST TAX MATTERS**

**FEBRUARY 28, 2010 (#11-02)**

- **GIVING CREDIT WHERE CREDIT IS DUE – Vigo County: The Employed**
  - The credit for being Community of the Year belongs to all the people employed in Vigo County who pay \$125 per \$10,000 earned each year.
- **TAX DOLLARS AND NON-PUBLIC SCHOOLS**
  - Should tax dollars be used to pay educational expenses for students attending K-12 schools in the state of Indiana that are not public schools?
- **THE EAGLE IS ROOSTING**
  - Congrats for Terre Haute North Vigo for winning this year's Taxation and Government contest and for John Hensle, Brenden Longfellow, Jared Wells and Steve Brandenburg for being our top individual finishers!

**FEBRUARY 7, 2010 (#11-01)**

- **HELP! SPONSORS NEEDED**
  - The Taxpayers Association Annual Meeting and 75<sup>th</sup> Birthday Celebration to be held on Wednesday, April 20, 2011 is rapidly approaching. Special invitations will be mailed to over 900 addresses.
- **SPECIAL WORKSHOP**
  - At the Annual Meeting, Guest Speaker Dr. Larry DeBoer will also be doing a one-hour special workshop after the Annual Meeting. The topic will be "Recession and Indiana Local Governments."
- **CALCULATING YOUR 2011 PROPERTY TAX BILL**
  - Again, if you cannot match your calculations to the "[tax calculator](#)" found on the DLGF website, please feel free to call the TA office at 235.1361 or send e-mail to [taxtopics@aol.com](mailto:taxtopics@aol.com) and we will investigate your bill.
- **A TALE OF TWO TOWNSHIPS – REVISITED**
  - Here is a comparison of two homestead properties located in different townships in Vigo County:  
<http://www.taxtopics.org/Harrison%20Honey%20Creek%20Comparison.pdf>.

The Taxpayers Association is a not-for-profit 501(c)(4) organization supported by membership dues. Any citizen or group of citizens in Vigo County may be a member. Current members are encouraged to promote membership in the organization by giving the attached application to a potential member. [See the TA application and dues structure.](#) **This is NOT an invoice for your dues.**

# 1. TAXPAYERS ASSOCIATION 75<sup>th</sup> ANNUAL MEETING – WEDNESDAY APRIL 20, 2011

Seventy-five consecutive years of operation – how many businesses or not-for-profits can make such a claim? This is certainly a cause for celebration, and the Taxpayers Association is willing to celebrate. We are putting forth our best effort with Dr. Larry DeBoer as our speaker, and an extra optional workshop offered for Continuing Education Credit after the main meeting. We hope to see a large and enthusiastic crowd supporting our organization. And yes, we will have dessert – a 75<sup>th</sup> birthday cake on each table.

## You're Invited

You are cordially invited to the  
**TAXPAYERS ASSOCIATION OF VIGO COUNTY, INC.**

### Annual Business Meeting

*75th Anniversary, Founded in 1936*

April 20, 2011

Idle Creek Banquet Center - Terre Haute, Indiana

Lunch - 11:15

Business Meeting - 12:00 - Door Prizes

#### *Agenda*

- Elect board members for 2011-2012
- Honor board members for years of service

#### *Speaker*

**Dr. Larry DeBoer**, Professor of Agricultural Economics at Purdue University

*“Indiana’s property tax after the constitutional caps:*

*How are they working and what comes next?”*

#### *Tax Workshop*

- Begins at 1:30
- Continuing education credits available
- **Dr. Larry DeBoer**, *“Recession and Indiana Local Governments”*

#### *Reservations Required*

Meal- \$16 per person

Table of 10 - \$150

Workshop - Member \$40 per person

Workshop - Non member \$50 per person

(may count toward 2011 membership-for new members only)

#### **Please send reservations and checks to:**

Taxpayers Association of Vigo County

7 S Meadows Shopping Center

Terre Haute, IN 47803

[www.taxtopics.org](http://www.taxtopics.org)

**812.235.1361**

## 2. ... AND WE HAVE A SPECIAL DEAL FOR YOU – FREE LUNCH

Yes, at the Taxpayers Association there is such a thing as a “free lunch”! If you bring a new corporate member to the Annual Meeting, we are offering you and the new member free lunch. Also, you may also attend the workshop for half-price (\$20 each).

## 3. 2011 TAX RATES ARE PUBLISHED

This years property tax rates were published in the *Tribune-Star* today. If you would like a readable copy you may access one on the Taxpayers Association website by following this link – [2011 Tax Rates](#).

## 4. TAX CALENDAR

### APRIL

#### APRIL 1, 2011

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**
- Proportional use credit certification application due for new applicants. **IDOR.**

#### APRIL 18, 2011

- Last day to file 2010 adjusted gross income tax return. **IDOR.**
- Farmers annual adjusted gross income tax return due for those who did not file declaration of estimated return on January 15. **IDOR.**
- Last day for filing declaration of estimated adjusted gross income tax (Form IT-40 or Form IT-40ES) for the year 2011 and payment of at least first installment of estimated tax for individuals required to file such declaration. (Individuals who receive at least two-thirds of their gross income from farming may postpone their filing of such declaration for 2011 until January 15, 2011) (calendar-year basis). **IDOR.**
- Indiana corporation income tax returns (Forms IT-20 and URT) due for corporations (calendar-year filers). **IDOR.**
- Last day to file annual partnership return (Form IT-65), small business corporation return (Form IT-20S) and financial institutional return (Form FIT-20) (calendar-year filers). **IDOR.**
- Last day for non-residents to file annual adjusted gross income tax return (Form IT-40PNR). **IDOR.**
- Estimated quarterly insurance gross premium tax due.

#### Indiana Department of Insurance.

- Due date of 2010 Fiduciary Return (Form IT-41) for a decedent's estate or for a trust (calendar year). **IDOR.**

#### APRIL 17, 2011

- Due date for certain Exempt Organization Business Income Tax Return (Form 990-T) items for calendar-year basis organizations. Items due on this date include employee pension plan trusts under code section 401(a), medical savings accounts, and IRAs (including SEPs, SIMPLEs, ROTHs, and education IRAs). **IRS.**
- Due date of 2010 annual individual income tax return (Form 1040, 1040A, or 1040EZ) and full payment of remaining tax (calendar year). **IRS.**
- Due date of first installment of estimated tax for individuals (Form 1040-ES) for the year 2011. Individuals who receive at least two-thirds of their estimated gross income from farming

may make a sincere effort to pay all of their estimated federal income tax on January 15, 2012 (calendar year). **IRS.**

- Last day to file fiduciary return (Form 1041) for a decedent's estate for 2010 or for a trust for 2010 (calendar-year basis). **IRS.**
- Due date of first estimated tax payment (Form 1041-ES) for an estate or trust for 2011. **IRS.**
- Due date of annual partnership return (Form 1065) (calendar-year basis). **IRS.**
- Due date of first installment of corporation estimated tax (Form 1120-W) (calendar-year basis). **IRS.**
- Annual federal gift tax return (Form 709) due. **IRS.**

#### APRIL 20, 2011

- Due date for filing corporation quarterly return (Forms IT-6, FT-QP and URT-Q) for taxpayers on a calendar-year basis or with a fiscal year that ends on the closing date of the calendar quarter. **IDOR.**

#### APRIL 30, 2011

- Last day to file contribution report (UC-1), quarterly payroll (UC-5A), and quarterly payroll continuation sheet (UC-5B) for first quarter of 2011. **Indiana Department of Workforce Development.**
- Intrastate Motor Carrier Quarterly Report (Form MCFT-101) due. **IDOR.**
- Interstate Motor Carrier Quarterly Report (Form IFTA-101) due. **IDOR.**
- Motor Carrier Claim for Proportional Use Credit (Form MCS-1789) due. **IDOR.**
- Last day to file combined withholding tax and federal insurance contributions tax return (Form 941) for first quarter of 2011. **IRS.**
- Last day to deposit first quarter 2011 federal unemployment tax payments (Form 940) if more than \$500. **IRS.**
- Due date of Form 720 (Quarterly Federal Excise Tax Return). **IRS.**
- Annual report for passenger and household goods carriers (Form MCS-3) due. **IDOR.**

### MAY

#### MAY 1, 2011

- Annual permit fees are due for regulated places of amusement and entertainment one year from the month the permit was issued. **State Fire Marshal.**
- Railroad car company assessment reports due. (Tax collectible by Indiana Department of Revenue is delinquent after December 31.) **Indiana Department of Local Government Finance.**

**MAY 10, 2011**

- Last day for payment of first installment of state and local property tax (unless extended). **County Treasurer.**
- Last day to file an appeal on real property assessment for current assessment year with taxes payable in the following year unless filing pursuant to a notice of assessment. **County and Township Assessor.**

**MAY 15, 2011**

- Last day for calendar-year taxpayers to file non-profit income tax return (Form IT-20NP) and Annual Report Form NP-20. **IDOR.**
- Due date of Return of Organization Exempt from Income Tax (Form 990 or 990-EZ) for calendar-year basis organizations. **IRS.**
- Due date of Exempt Organization Business Income Tax Return (Form 990-T) for calendar-year basis organizations. Note: Form 990-T filings for employee pension plan trusts under code section 401(a), medical savings accounts and IRAs (including

SEPs, SIMPLEs, ROTHs, and education IRAs) are due April 15. **IRS.**

■ Partnerships and S corporations that made a code section 444 election must file Form 8752 to report the required payment under code section 7519. Filing is required even if required payment is zero. **IRS.**

■ Last day for filing most property tax exemptions. **County Auditor.**

■ Last day to file personal property assessment returns unless extension (maximum of 30 days) is granted. Failure to file a return by May 16 results in a \$25 penalty. When a return is not filed by the expiration of the extension time period, the \$25 penalty plus 20% of the tax will be imposed. **County and Township Assessor.**

**MAY 31, 2011**

■ Last day for fireworks retail stand permit application to be mailed. **State Fire Marshal.**

## 5. PUBLIC MEETINGS

The purpose of this calendar is to encourage taxpayers to attend public meetings. Taxpaying persons working at your business or living in your neighborhood should be encouraged to attend a meeting of their choice at least once per year. The date and time for the meetings listed below are always subject to change. Organizations that are underlined have a web page that can be accessed by clicking on their respective hyperlinks. The contact person is also listed. You should call the appropriate office and confirm the date and time if you plan to attend.

<i>Date</i>	<i>Time</i>	<i>Public Meeting</i>	<i>Location</i>	<i>Contact Info</i>
Tue. Apr. 5	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 <sup>rd</sup> Floor	Sally 235-5458
Tue. Apr. 5	4:30 pm	<b>Honey Creek Conservancy District</b>	3241 S. 3 <sup>rd</sup> Place	Craig 232-4311
Wed. Apr. 6	9:00 am	<u>City Board of Zoning Appeals</u>	City Hall – 1 <sup>st</sup> Floor Conf. Room	Judy 462-3367
Wed. Apr. 6	7:00 pm	<u>County Area Planning Commission</u>	County Annex	Vickie 462-3354
Thur. Apr. 7	6:00 pm	<u>City Council – Sunshine Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Sat. Apr. 9	10:00 am	<b>LEGISLATIVE CRACKERBARREL</b>	Vigo County Public Library	Nancy 232-1113
Mon. Apr. 11	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – Board of Public Works Room	Robin 232-4767
Mon. Apr. 11	5:30 pm	<u>Human Relations Commission</u>	Booker T. Washington Center	Jeff 232-0110
Mon. Apr. 11	6:00 pm	<b>West Terre Haute Town Board</b>	500 W. Nat'l, WTH	Melody 533-2034
Mon. Apr. 11	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Apr. 12	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Apr. 12	4:15 pm	<u>Vigo County Redevelopment Commission</u>	County Annex	Amanda 234-2524
Tue. Apr. 12	5:00 pm	<u>County Council</u>	County Annex	Auditor 462-3361
Tue. Apr. 12	7:00 pm	<b>Seelyville Town Board</b>	Seelyville Water Office	Tamara 877-2665
Wed. Apr. 13	10:00 am	<u>County Board of Zoning Appeals</u>	County Annex	Judy 462-3367
Wed. Apr. 13	2:00 pm	<u>E-911 Advisory Board</u>	County Jail – Sheriff's Training Room	Greg 462-3226 ext. 320
Wed. Apr. 13	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Thur. Apr. 14	6:00 pm	<u>City Council – Regular Meeting</u>	City Hall – Courtroom	Michelle 232-3375
Mon. Apr. 18	7:00 pm	<u>Vigo County Public Library</u>	Vigo County Public Library	Nancy 232-1113

<b>Date</b>	<b>Time</b>	<b>Public Meeting</b>	<b>Location</b>	<b>Contact Info</b>
Tue. Apr. 19	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Tue. Apr. 19	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 <sup>rd</sup> Floor	Sally 235-5458
Wed. Apr. 20	9:30 am	<b>Clay-Owen-Vigo Solid Waste District</b>	109 E. Nat'l, Brazil IN	Janet 800-387-3380
Wed. Apr. 20	11:15 am	<b>TAXPAYERS ASSOCIATION ANNUAL MEETING</b>	Idle Creek Banquet Center	Bernard 235-1361
Wed. Apr. 20	4:00 pm	<u>City Redevelopment Commission</u>	City Hall – 1 <sup>st</sup> Floor	Phenny 232-0018
Wed. Apr. 20	4:30 pm	<u>City Park Board</u>	Deming Park	Eddie 232-2727
Wed. Apr. 20	5:00 pm	<u>Vigo County Board of Health</u>	County Annex	Louise 462-3428
Thur. Apr. 21	2:00 pm	<b>Tree Advisory Board</b>	City Hall Mayor's Conf. Room	Jennifer 232-4028
Mon. Apr. 25	2:00 pm	<u>Board of Public Works and Safety</u>	City Hall – Board of Public Works Room	Robin 232-4767
Mon. Apr. 25	4:00 pm	<u>County Park Board</u>	County Annex	Julia 462-3391
Mon. Apr. 25	5:30 pm	<b>Terre Haute Housing Authority</b>	2001 N. 19 <sup>th</sup> Street	Jeff 232-1381
Mon. Apr. 25	7:00 pm	<u>Vigo County School Board</u>	VCSC Board Room	Judy 462-4216
Tue. Apr. 26	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Wed. Apr. 27	5:30 pm	<u>Information Technology Advisory Board</u>	City Hall – 1 <sup>st</sup> Floor	Brad 244-2316
Wed. Apr. 27	7:00 pm	<u>Airport Authority</u>	Airport	Kara 877-2524
Mon. May 2	6:30 pm	<b>Riley Town Board</b>	Riley Town Hall	Wanda 894-2410
Mon. May 2	6:30 pm	<u>Local Emergency Planning Committee</u>	Vigo County Public Library	Jon 232-5411
Tue. May 3	9:00 am	<u>County Commissioners</u>	County Annex	Judy 462-3367
Wed. May 4	10:00 am	<u>City Board of Sanitary Commissioners</u>	City Hall – 3 <sup>rd</sup> Floor	Sally 235-5458
Wed. May 4	7:00 pm	<u>County Area Planning Commission</u>	County Annex	Vickie 462-3354
Thur. May 5	6:00 pm	<u>City Council – Sunshine Meeting</u>	City Hall – Courtroom	Michelle 232-3375

**END**

*Disclaimer: This message is intended for the use of the person or entity to which it is addressed and may contain information that is privileged and confidential. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this information is strictly prohibited. Erroneous transmission or receipt of the information contained herein shall not constitute a waiver of any applicable privilege. If you have received this document by error, please notify us immediately and destroy the related message.*