

Instructions for Completing the Request for Indiana Corporate Estimated Quarterly Income Tax Returns

(R5 / 8-12)

Purpose of Form E-6

The E-6 can be used during the current calendar or fiscal year to:

1. Open a new estimated account and receive preprinted Corporate Estimated Quarterly Income Tax Returns, Form IT-6;
2. Make an initial corporate estimate income tax payment;
3. Make an income tax payment to an already established estimated account for a corporation or nonprofit organization; and to
4. Make a timely (fifth quarter) payment by the original due date when an extension of time to file the annual return is requested.

View Estimated Tax Payments Online and Make Payments by ePay

Corporate taxpayers may verify their state estimated tax payments and balances online. To access your estimated tax information, visit www.in.gov/dor/epay.

View by clicking on Begin using IN e-pay at https://secure.in.gov/apps/dor/dor_epay/start.htm. To make an estimated tax installment payment or to view payment history, you will need to know the following information: taxpayer name, federal tax ID, or employer identification number (EIN); current street address; and your last payment amount. If you have any questions, please call the Department at (317) 232-0129.

NOTE: Form IT-6 is to be used by taxpayers required to file corporate estimated quarterly income tax returns unless the remittance is made via electronic funds transfer (EFT). When your average quarterly liability for any tax type exceeds \$5,000, you must use one of the alternative EFT methods of payment.

If you determine that you meet the statutory requirements for EFT payment, contact the Department's EFT Section at (317) 232-5500 to obtain instructions for remitting quarterly payments.

Form E-6 may be used in lieu of Form IT-6 whenever the quarterly return with the preprinted estimated account information is not available.

Due Dates and Penalties

The estimated income tax payment and Form E-6 (and IT-6) are due on April 20, June 20, Sept. 20, and Dec. 20 of the tax year if filing on a calendar-year basis. If filing on a fiscal-year basis, the estimated quarterly income tax return is due on the 20th day of the fourth, sixth, ninth, and twelfth months of the tax year. Nonprofit organizations and farmer's cooperatives have different annual filing dates. See IT-20 Corporate Income Tax booklet for details at www.in.gov/dor/3489.htm.

The fifth quarter extension form is to be used when a payment is due and additional time is necessary for filing the annual income tax return. A penalty for late payment will not be assessed if at least 90 percent of the tax is paid by the original due date and the remaining balance plus interest is paid in full within the extended due date.

An additional penalty of 10 percent may be assessed for the underpayment of estimated quarterly tax due. The quarterly estimated payment must be equal to the lesser of 25 percent of the adjusted gross income tax liability for the taxable year or the annualized income installment calculated in the manner provided by IRC Section 6655(e) as applied to the corporation's liability for adjusted gross income tax. A taxpayer failing to make adequate payments is assessed this penalty when the annual return is due. Refer to Schedule IT-2220 and its

instructions for information concerning the underpayment penalty. Also get Income Tax Information Bulletin #11 at www.in.gov/dor/3650.htm.

Estimated Quarterly Income Tax Return Packets

Corporate taxpayers that have an Indiana income tax return on file for the previous year will automatically be issued a current preprinted Form IT-6 packet. Taxpayers that are required to pay corporate estimated income tax and do not have an established estimated tax account must submit a completed Form E-6.

The Form IT-6 packet contains four preprinted estimated quarterly income tax returns with envelopes, an extension payment form, a record-keeping envelope with instructions, and a change of address/name form.

If there is a change of address, name, or federal identification number (FIN) for your estimated account, use the proper form included in your Form IT-6 packet. Do not use Form E-6 or Form IT-6 to request such changes to your estimated account.

Instructions for Completing Form E-6

Complete the spaces provided for the FIN, Indiana taxpayer identification number, name, current mailing address (including city, state, and ZIP code), county, and tax year ending date.

A corporation filing an annual return on a consolidated basis must file this form under the reporting corporation's name and FIN.

The space provided for a new estimated income tax account should be checked if the taxpayer is required to pay estimated quarterly tax but has never paid estimated tax and/or filed an annual Indiana corporate income tax return. Also check if showing a new corporate mailing address.

If a payment is being submitted with this form, make the check payable (in U.S. funds) to the Indiana Department of Revenue. Also indicate to which quarter it applies and the amount of payment.

Be sure to check the space corresponding to the number of remaining estimated quarterly returns (Form IT-6) needed. **NOTE:** Include payment if Form E-6 is submitted within 30 days of the due date of your quarterly return.

If preprinted returns are not needed for the current year, please briefly explain on the dotted line. Additional information and instructions for calculating the amount of corporate estimated tax due are detailed in Income Tax Information Bulletin #11 at www.in.gov/dor/3650.htm. Further assistance may be obtained from Tax Administration by calling (317) 232-0129.

Mail the completed Form E-6 to:
Indiana Department of Revenue
Tax Administration
PO Box 7228
Indianapolis, IN 46207-7228