

**DEPARTMENT OF REVNUUE**  
**COMPLIANCE DIVISION**  
**INDIANA GOVERNMENT CENTER NORTH**  
**ROOM N203**  
**100 N. SENATE AVE.**

The DOR Bankruptcy Section has prepared this informational document in an effort to provide better customer service to Debtor's and Debtor's counsel. Serious delays occur when tax returns or correspondence are mailed to a generic departmental mailing address versus using a specific Bankruptcy Section address<sup>1</sup>. It is very important that all tax returns and correspondence be sent ONLY to our section's address, as shown below.

**Indiana Department of Revenue**  
**Bankruptcy Section, Room N-203**  
**100 North Senate Avenue**  
**Indianapolis, IN 46204**

**Bankruptcy Section Supervisor**

Todd Nichols....(317) 232-2293.....E-mail address.....tnichols@dor.state.in.us

**CASE BREAKDOWN BY TAX ANALYST**

**Chapter 13/Chapter 7 Asset cases**

Bam-Bra, E, V.....	Darlene.....	232-2309
A, G.....	Sondra.....	232-1856
C, Mos-Mz.....	Burnita.....	232-0057
P, K, U.....	Maren.....	232-3273
M-Mor, Y.....	Christy.....	232-1488
D, J, Z.....	Trina.....	232-3434
B-Bal, N,R.....	Natalie.....	232-3278
#, H, X.....	Anita.....	233-8807
I, Q, W.....	Ava.....	232-3275
Brb-Bz, S-Sl.....	Rachel.....	232-3434
Sm-sz, T.....	Lauretha.....	232-6629
F, L, O.....	Iris.....	232-2292

**Chapter 11 Cases**

A -Z.....Carol.....232-2190

**MAIN PHONE and FAX LINE**

Main Phone Line.....(317) 232-2289.....Main Fax Line.....(317) 233-3064

<sup>1</sup>Indiana Department of Revenue, Bankruptcy Section, Room N-203, 100 N. Senate Avenue, Indianapolis, IN 46204

**The Most Common Problems We Encounter**

(1) Bankruptcy Section Mailing Address<sup>1</sup>

Tax Returns or Correspondence are frequently mailed to a generic Department of Revenue address. Tax returns of entities who have filed bankruptcy are requested to file returns or any correspondence related to their bankruptcy directly to the attention of our bankruptcy section<sup>1</sup>. Time delays are possible if your matters are co-mingled with the millions of returns processed each year by the department for all taxpayers.

(2) W-2 Credits and Tax Paid to Other States Credit

A very large problem is the filing of delinquent individual income tax returns claiming a withholding credit, yet W-2 statements are not attached. The W-2 statements are required so we may verify any withholding tax credit claimed on the return. If the W-2 is not attached to the return, our processing system will cause this credit to be disallowed and a liability generated for an additional amount of tax due. This is the same problem with taxpayers claiming a credit for tax paid to another state. A copy of the return filed with the other state must be attached in order for our department to allow credit for tax paid to another state. These are normal day-to-day processing policies established by the department which are applied to all taxpayers claiming credits for tax paid, not just taxpayers who have filed bankruptcy.

**Most Common Tax Types Included In IDR Claims**

IND..... Individual Income Tax  
COR..... Corporate Income Tax  
RST..... Retail Sales Tax  
WTH..... Withholding Tax

**Most Common Liability Types Included In IDR Claims**

AUD..... Liability is generated from an actual audit or investigation of the taxpayer  
BIA..... Best Information Available, ie: no return was filed and IDR created and estimate  
CAL..... Calculation Error, there was a math error on the return or W-2's, required schedules or  
Copies of other state tax returns not attached where credits were claimed, thus DOR has denied this credit  
DEX..... Desk Examination of the return has resulted in a tax due amount  
DIS..... Discrepancy billing due to federal income reported greater than state income  
FDA..... IRS performed an audit which effects the Indiana return  
INF..... Is a penalty billing for under payment of estimated income tax or failure to file an information return  
LAT..... Penalty billing for a late filed return  
NRM..... No Remit Return, ie: a tax return was filed but no monies were sent  
PRM..... Partial Remit Return, ie: a return was filed and a partial payment was sent  
PON..... Penalty only  
RCH..... Returned check

**DIRECT MAILING ADDRESS TO THE BANKRUPTCY SECTION**

**Indiana Department of Revenue  
Bankruptcy Section, Room N-203  
100 North Senate Avenue  
Indianapolis, IN 46204**

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