

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 address¹. 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

¹Indiana 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 Address¹

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 section¹. 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

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