

City of South Bend
Administration & Finance Policy Manual



2.14.1 Sales Tax & Miscellaneous Tax Filing Procedure

Purpose: *The purpose of this procedure is to define the protocol and responsibilities for the preparation, documentation, file support and filing of sales & use and utility receipts tax returns to the State of Indiana Department of Revenue.*

Scope: *This procedure applies to all governmental units, enterprise operations and operations of the City of South Bend.*

Responsibility: *This procedure is the responsibility of the Controller of the City of South Bend. Changes or revisions to this procedure are only affected with the consent and approval of the Controller.*

Effective Date: *This procedure is effective November 1, 2009*

Approved By: Controller

Approved By: Mayor

**City of South Bend
Sales Tax & Miscellaneous Tax Filing Procedures**

IN Loc #	Department	Responsible	Filing Form	Filing Frequency	Description	State of Indiana Registered Physical Location	Comments
Sales & Use Tax							
Reported under Indiana Tax ID # 000 312 2131							
001	Parks & Recreation	B Carleton	ST-103	M	Parks Omnibus	301 E St Louis Blvd	
002	Century Center	S Church	ST-103	M	Century Center	120 S St Joseph St	
004	Morris / Palais	M Anderson	ST-103	M	Morris PAC / Palais Royale	211 N Michigan St	
006	Parks & Recreation	B Carleton	ST-103	M	Erskine Golf Course	4200 Miami Rd	
007	Parks & Recreation	B Carleton	ST-103	M	Elbel Golf Course	Auten Rd	
008	Blackthorn		ST-103	M	Blackthorn Golf Course	6100 Nimtz Pkwy	
009	Environmental Serv	C Kurzhaf	ST-103	A	Organic Resources	4340 Trade Dr	
011	Water Utility	R Lawson	ST-103	M	S Bend Water Works	209 N Main St Suite 207	
003	Coveleski Stadium		ST-103		Coveleski Stadium	501 S South St	Closed account
005	College Football HoF		ST-103		College Football HoF	111 S St Joseph St	Closed account
Reported under Indiana Tax ID # 000 193 9947							
001	Clay Water Utility	R Lawson	ST-103	M	Clay Utilities	209 N Main St Suite 207	
Utilities Receipt Tax							
Reported under Indiana Tax ID # 351 119 2210							
008	Clay Water Utility	R Lawson	URT-1	Q A	Clay Utilities	227 W Jefferson St	Qtrly payment Annual return filed
Reported under Indiana Tax ID # 356 001 201							
005	Water Utility	R Lawson	URT-1	Q A	S Bend Water Works	227 W Jefferson St	Qtrly payment Annual return filed

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Department Parks & Recreation

Responsibility B Carleton

Filings	ST-103	Parks Omnibus Operations	Monthly	Zoo, Pools, Studebaker Golf Course, East Race, Park Concessions, Tennis Courts, O'Brien Center, Pinhook rentals
	ST-103	Erskine Golf Course	Monthly	Erskine Golf Course
	ST-103	Elbel Golf Course	Monthly	Elbel Golf Course

Procedure For each individual ST-103

Step	Action	Responsible / Comment
1	Preparation of ST-103	Parks & Recreation
2	Forward ST-103 file to Admin & Finance attention of P Helwig	Parks & Recreation
	File to include	
	ST-103 coupon	to be signed by Parks & Recs Fiscal Officer
	AP payment voucher	to be signed by Parks & Recs Fiscal Officer
	Summary worksheet	excel worksheet supporting tax return
	NaValine Revenue Report	NaValine revenue report supporting revenues
	Sales Tax Exemption Certs	Include in file all sales tax exemption certs supporting non collection of sales tax
3	Completed ST-103 File to Controller	P Helwig
4	Controller Reviews ST-103	Controller
5	Tax return file to Accounting	Controller to P Helwig
6	Payment remitted to Indiana DOR	P Helwig
7	Completed Return filed in Tax File	P Helwig
8	AP required file to Accounts Payable	P Helwig
9	AP required entry into NaValine	Accounts Payable

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Department Morris PAC / Palais Royale

Responsibility M Anderson

Filings	ST-103	Morris / Palais	Monthly	Morris PAC / Palais Royale
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Procedure For each individual ST-103

Step	Action	Responsible / Comment
1	Preparation of ST-103	Morris PAC / Palais
2	Forward ST-103 file to Admin & Finance attention of P Helwig	Morris PAC / Palais
	File to include	
	ST-103 coupon	to be signed by Morris PAC Fiscal Officer
	AP payment voucher	to be signed by Morris PAC Fiscal Officer
	Summary worksheet	excel worksheet supporting tax return
	NaValine Revenue Report	NaValine revenue report supporting revenues
	Sales Tax Exemption Certs	Include in file all sales tax exemption certs supporting non collection of sales tax
3	Completed ST-103 File to Controller	P Helwig
4	Controller Reviews ST-103	Controller
5	Tax return file to Accounting	Controller to P Helwig
6	Payment remitted to Indiana DOR	P Helwig
7	Completed Return filed in Tax File	P Helwig
8	AP required file to Accounts Payable	P Helwig
9	AP required entry into NaValine	Accounts Payable

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Department *Blackthorn*

Responsibility *P Helwig*

<i>Filings</i>	<i>ST-103</i>	<i>Blackthorn</i>	<i>Monthly</i>	<i>Blackthorn Golf Course</i>
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Procedure ***For each individual ST-103***

Step	Action	Responsible / Comment
<i>1</i>	<i>Preparation of ST-103</i>	<i>Blackthorn Golf Course</i>
<i>2</i>	<i>Forward ST-103 file to Admin & Finance attention of P Helwig</i>	<i>Blackthorn Golf Course</i>
	<i>File to include</i>	
	<i>ST-103 coupon</i>	<i>Controller Designee</i>
	<i>AP payment voucher</i>	<i>Controller Designee</i>
	<i>Summary worksheet</i>	<i>excel worksheet supporting tax return</i>
	<i>NaValine Revenue Report</i>	<i>NaValine revenue report supporting revenues</i>
	<i>Sales Tax Exemption Certs</i>	<i>Include in file all sales tax exemption certs supporting non collection of sales tax</i>
<i>3</i>	<i>Completed ST-103 File to Controller</i>	<i>P Helwig</i>
<i>4</i>	<i>Controller Reviews ST-103</i>	<i>Controller</i>
<i>5</i>	<i>Tax return file to Accounting</i>	<i>Controller to P Helwig</i>
<i>6</i>	<i>Payment remitted to Indiana DOR</i>	<i>P Helwig</i>
<i>7</i>	<i>Completed Return filed in Tax File</i>	<i>P Helwig</i>
<i>8</i>	<i>AP required file to Accounts Payable</i>	<i>P Helwig</i>
<i>9</i>	<i>AP required entry into NaValine</i>	<i>Accounts Payable</i>

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Department Environmental Services

Responsibility C Kurzhall

<i>Filings</i>	<i>ST-103</i>	<i>Environmental Services</i>	<i>Annual</i>	<i>Organic Resources</i>
<p><i>ST-103 filed on an annual basis - due early February</i></p> <p><i>ST-103 returns are exempt from tax remittance</i></p>				

Procedure For each individual ST-103

Step	Action	Responsible / Comment
1	Preparation of ST-103	Environmental Services
2	Forward ST-103 file to Admin & Finance attention of P Helwig	Environmental Services
	File to include	
	ST-103 coupon	to be signed by Environ Services Fiscal Officer
	AP payment voucher	to be signed by Environ Services Fiscal Officer
	Summary worksheet	excel worksheet supporting tax return
	NaValine Revenue Report	NaValine revenue report supporting revenues
	Sales Tax Exemption Certs	Include in file all sales tax exemption certs supporting non collection of sales tax
3	Completed ST-103 File to Controller	P Helwig
4	Controller Reviews ST-103	Controller
5	Tax return file to Accounting	Controller to P Helwig
6	Payment remitted to Indiana DOR	P Helwig
7	Completed Return filed in Tax File	P Helwig
8	AP required file to Accounts Payable	P Helwig
9	AP required entry into NaValine	Accounts Payable

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Department Water Utility

Responsibility R Lawson

Filings	ST-103	South Bend Water	Monthly	South Bend Water
	ST-103	Clay Utilities	Monthly	Clay Utilities

Procedure For each individual ST-103

Step	Action	Responsible / Comment
1	Preparation of ST-103	Water Utility
2	Forward ST-103 file to Admin & Finance attention of P Helwig	Water Utility
	File to include	
	ST-103 coupon	to be signed by Water Utility Fiscal Officer
	AP payment voucher	to be signed by Water Utility Fiscal Officer
	Summary worksheet	excel worksheet supporting tax return
	NaValine Revenue Report	NaValine revenue report supporting revenues
	Sales Tax Exclusion	See Note #1
3	Completed ST-103 File to Controller	P Helwig
4	Controller Reviews ST-103	Controller
5	Tax return file to Accounting	Controller to P Helwig
6	Payment remitted to Indiana DOR	P Helwig
7	Completed Return filed in Tax File	P Helwig
8	AP required file to Accounts Payable	P Helwig
9	AP required entry into NaValine	Accounts Payable

Note(s)

- 1 Sales tax exclusion must be supported by an ST-109 Exemption Certificate of a Blanket Exemption Letter issued by the Compliance Division of the Indiana Department of Revenue. Exempt entities are identified in the customer profile within the utility billing application on the NaViline system.

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Department Water Utility

Responsibility R Lawson

Filings	URT-1	South Bend Water	Quarterly Annual	Remit estimated tax due File annual return before April 15
	URT-1	Clay Utilities	Quarterly Annual	Remit estimated tax due File annual return before April 15

Procedure For each individual URT-1

Step	Action	Responsible / Comment
1	Preparation of Quarterly payment / URT	Water Utility
2	Forward URT file to Admin & Finance attention of P Helwig	Water Utility
	File to include AP payment voucher Summary worksheet	to be signed by Water Utility Fiscal Officer excel worksheet supporting tax return
3	Completed URT File to Controller	P Helwig
4	Controller Reviews URT	Controller
5	Tax return file to Accounting	Controller to P Helwig
6	Payment remitted to Indiana DOR	P Helwig
7	Completed Return filed in Tax File	P Helwig
8	AP required file to Accounts Payable	P Helwig
9	AP required entry into NaValine	Accounts Payable

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Department Century Center

Responsibility S Church

Filings	ST-103	Century Center operations	Monthly	Century Center operations
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Procedure For each individual ST-103

Step	Action	Responsible / Comment
1	Preparation of ST-103	Century Center
	File to include	
	ST-103 coupon	to be signed by Century Center Fiscal Officer
	AP payment voucher	to be signed by Century Center Fiscal Officer
	Summary worksheet	excel worksheet supporting tax return
	NaValine Revenue Report	NaValine revenue report supporting revenues
	Sales Tax Exemption Certs	Include in file all sales tax exemption certs supporting non collection of sales tax
2	Payment remitted to Indiana DOR	Century Center via CC disbursement procedures
3	Forward ST-103 file to Admin & Finance attention of P Helwig	Century Center
4	Completed ST-103 File to Controller	P Helwig
5	Controller Reviews ST-103	Controller
6	Tax return file to Accounting	Controller to P Helwig
7	Completed Return filed in Tax File	P Helwig