

Instructions for Completing Indiana Form DB020W-NR

Use this form (if you have not established a separate nonresident withholding account) to remit Indiana state income tax withholding on annual income distributions to nonresident shareholders, nonresident partners or nonresident beneficiaries of trusts and estates. Also, include county income tax withholding for an Indiana tax-adopting county if on January 1 of the tax year this was the nonresident's principal place of business or employment. If already registered as a nonresident withholding agent, use the designated Form WH-1 (Indiana Withholding Tax Voucher).

Payment is generally due within 30 days following the end of the tax year, or quarter (if the liability for a quarterly period exceeds \$150). However, if an entity pays or credits amounts to its nonresident shareholders, partners or beneficiaries one time each year, the withholding payment is due on or before the fifteenth day of the third month after the end of the taxable year. **Caution:** This form will establish a separate nonresident withholding account followed by a letter requesting any additional information needed to complete the registration.

- Complete Form DB020W-NR by entering the assigned Indiana taxpayer identification number. Indicate the withholding liability reporting period by entering a six-digit number corresponding to the ending month and year in the blocks provided, e.g.,

|1|2| |2|0|0|3|,|0|6| |2|0|0|4|

- Enter full name and address in the space provided.
- Line A: Enter the withholding tax paid with this return for the tax period indicated. Do not include penalty and interest if paying late. The Department will calculate and bill for penalty and interest if payment is received after the due date.

- Line B: Enter the total withholding tax due for the ending tax period indicated. Do not include penalty or interest. If remittance is equal to the total amount due, the amount reported on A and B should be the same.
- Sign and date the form. List daytime telephone number. Enter federal identification number for prompt processing of this form. Upon proper registration, the Department will mail an Indiana nonresident withholding return coupon(s) for the next tax year for use in filing the required monthly, quarterly or annual withholding returns.

Note: Form WH-3 (Annual Withholding Reconciliation and Transmittal Form) and state copies of Form WH-18 (Indiana Miscellaneous Withholding Tax Statement) must be filed annually on or before February 28. The Department may permit an entity paying or crediting amounts to its nonresidents only one time each year an extension of time to file Form WH-3, until March 15 following the close of the calendar year in which the taxable year ends. However, the payment of withholding tax on the one time annual distribution is required to have been remitted (and the withholding statement provided to the payee) 2 1/2 months after the end of the entity's taxable year.

An extension of time to file Form WH-3 may be requested if the information on the distributive share of income reportable on Form WH-18 is not available by the due date. However, an extension of time to file Form WH-3 does not extend the time to pay withholding tax due on Forms WH-1 or DB020W-NR.

If you have any questions regarding this form or the withholding tax, please call the Indiana Department of Revenue, Taxpayer Services Division (317) 233-4016.



State Form 49100
(9-03)

Form DB020W-NR Payment of Indiana Withholding Tax for Nonresident Shareholders, Partners, or Beneficiaries of Trusts and Estates

INDIANA TAXPAYER IDENTIFICATION NUMBER:

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(IF NONE, INDICATE FEDERAL I.D. NUMBER BELOW)

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LOCATION

TAXPAYER'S NAME AND ADDRESS:

NAME _____

STREET _____

CITY _____

STATE _____ ZIP CODE _____

ENTER YOUR FEDERAL IDENTIFICATION NUMBER:

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X _____
AUTHORIZED SIGNATURE

DATE _____ DAYTIME TELEPHONE NUMBER () _____

IS THIS A ONE TIME ANNUAL
DISTRIBUTION? YES NO

TAX PERIOD ENDING:

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M M Y Y Y Y

CODE DEPT USE ONLY

A.

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TOTAL AMOUNT OF PAYMENT

B.

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TOTAL AMOUNT DUE

DO NOT SEND CASH

MAKE CHECK OR MONEY ORDER IN U.S. FUNDS

PAYABLE TO THE: **INDIANA DEPARTMENT OF REVENUE**

MAIL COMPLETED FORM TO:
INDIANA DEPARTMENT OF
REVENUE
P.O. BOX 6197
INDIANAPOLIS, IN 46206-6197

DO NOT USE THIS FORM FOR REPORTING PAYROLL WITHHOLDING TAX