



INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor
Bob Grennes, Commissioner

Indiana Government Center
100 N. Senate Ave
Indianapolis, IN 46204-2253

January 25, 2022

General Assembly
Legislative Services Agency
200 W. Washington Street, Room 301
Indianapolis, IN 46204

Dear Members of the Indiana General Assembly,

As required by IC 6-8.1-3-15, the Indiana Department of Revenue ("DOR") shall annually report the age and amount of delinquent tax liabilities, also known as accounts receivable ("AR") that DOR determines to be uncollectible. As provided in IC 6-8.1-8-14, DOR's Commissioner may determine that an outstanding liability for taxes, interest, penalties, collection fees, sheriff's costs, clerk's costs, or fees established under section 4(b) is uncollectible. Enclosed is the report for calendar year 2021

For the calendar 2021, DOR enhanced the criteria to deem certain delinquent tax liabilities with an expired lien as uncollectible to align with the provision of IC 6-8.1-8-2(f)(4). This IC provides guidance that if a tax warrant is not renewed DOR shall extinguish the tax liability from which the demand notice or judgement arose. Consequently, it is now the policy of DOR not to renew a tax warrant on liabilities after the expiration of the first warrant renewal (20 years). In essence, tax liabilities with expired tax warrants will now be deemed and reported as uncollectible.

Based on the aforementioned criteria, the total amount of delinquent tax liabilities determined to be uncollectible for calendar year 2021 is \$26,781,519. This amount is 1.46% of the total outstanding balance of delinquent tax liabilities outstanding as of December 31, 2021, which is \$1,829,849,103 and includes all liabilities from 1969 through 2021. The attached schedule provides further detail of the tax liabilities deemed uncollectible by tax type and aging of those liabilities.

Please do not hesitate to contact DOR's Chief Financial Officer, Ed Vance at (317) 232-2177 if you have questions or need further information.

Sincerely,

A handwritten signature in black ink that reads "Robert J. Grennes, Jr." with a stylized flourish at the end.

Robert J. Grennes, Jr.
Commissioner
Indiana Department of Revenue

Indiana Department of Revenue
Aged Uncollectible Liabilities
Approved for Extinguishment in Calendar Year 2021
As required by IC 6-8.1-3-15

Row Labels	Age Category			Grand Total
	10 - 12 Years	13 - 15 Years	> 15 Years	
County Innkeeper Tax	\$0	\$0	\$26,251	\$26,251
Corporate Tax	\$1,000	\$500	\$4,448,263	\$4,449,763
Food And Beverage Tax	\$38	\$2,562	\$144,045	\$146,645
Financial Institution Tax	\$0	\$0	\$29,084	\$29,084
Individual Tax	\$7,843	\$46,198	\$2,174,264	\$2,228,305
Retail Sales Tax	\$103,873	\$859	\$12,805,953	\$12,910,686
Withholding Tax	\$30,125	\$4,913	\$6,955,748	\$6,990,786
Grand Total	\$142,880	\$55,033	\$26,583,607	\$26,781,519