



Member Name (First, Middle Initial, Last):	This is a: <input type="checkbox"/> New Filing <input type="checkbox"/> Amended Filing
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A. House Services Taxation

1. Enter the amount of money you owe in monetary relief that has not been paid nor planned to be paid by April 15.	\$
2. Enter the amount of money you owe to the Department of Commerce (DOC) in the year 2024 .	\$

B. Individual House Employment Tax

3. Enter \$0 and check the appropriate box if: A) you are under the age of 16 B) make less than \$10,000 and are employed under Sec. 9(a)(1) definition of "employed" C) contribute \$12,550 or more in House Services in a year D) you are at or above the age of 62 E) you are not employed under the definition of "employed" as provided in the House Tax Code F) you were employed for less than 90 days of the year	\$
Skip Remainder of Section B if you have entered 0. Attach Form 1201.	<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> E <input type="checkbox"/> F

4a. Enter the amount of net income up to \$1,000 multiplied by 2%	\$
4b. Enter the amount of net income up to \$10,000 multiplied by 3.5%	\$
4c. Enter the amount of net income up to \$15,000 multiplied by 5%	\$
4d. Enter the amount of net income up to \$30,000 and beyond multiplied by 7%	\$
5. Add Lines 3 + 4a – 4d. If blank, enter 0.	

C. Other Exemptions, Credits, and Deductions

6a. Enter the amount of money given to DOR in the form of IOUs/Government Bonds in the 2023 year.	\$
6b. Take the amount in Line 6a and multiply it by 2% and enter it here.	\$
7. Enter the amount of money provided in deductions for the following that you completed in the 2024 year...	
a. purchased an electric toothbrush with built-in two-minute timer, enter 10	\$
b. attend college as a full-time student, enter 75	\$
c. own a small business and employed under HCC § 2-11-8(a)(2), enter 25	\$
d. purchased a hybrid or electric vehicle, enter 55	\$
e. volunteer in the community for at least 10 hours per week, enter 60	\$
f. employed by the U.S. federal government, state government, non-for-profit not under HCC § 2-8-3 on a full-time basis for at least 9 months of the year, enter 50	\$

D. Calculations, Payment, Refund

8. Take Line 1 and subtract it from Lines 6a + 6b.	\$
9. Add Lines 2 and 5. Subtract from Line 7a – 7f. <i>If negative, enter 0 here.</i>	\$
10. Add Lines 8 and 9. <i>If positive, enter this amount in Line 11 and enter 0 in Line 12.</i> <i>If negative, enter 0 in 11 and enter the absolute value of this amount in Line 12.</i> <i>If zero, enter 0 in Line 11 and Line 12.</i>	\$
11. Amount You Owe DUE ON APRIL 15, 2024	\$
12. Amount to Refund	\$

13. If you have an amount greater than 0 in Line 12, how would you like to receive this refund?

Check Mailed
 DOR Government Bond (only for amounts greater than \$20)
 Direct Deposit [Checking Savings]

Street Address: _____ Routing Number: _____
 City, State, ZIP: _____ Account Number: _____

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, they are true, correct, and complete.

Taxpayer Signature

Date

Instructions for Completing House Form 1100-IND (24)

If you are needing assistance completing your tax return:

dor.commonsgov.org
taxes@commonsgov.org

Monetary Relief

Members are required to pay monetary relief owed that was granted pursuant to the Office of the Inspector General pursuant to a settled complaint. This amount should only include settled complaint awards that have not been paid nor planned to be paid by April 15. Members can verify how much they owe by visiting oig.commonsgov.org/complaints/database.

See HCC § 2-11-3(a)(1)

Department of Commerce (DOC)

Under HCC §§ 2-8-4(c), 2-8-6(b) and 11 HAC 1, the Department of Commerce imposes filing fees if you are a business owner. Business owners can verify how much they owe to DOC in the year 2023 by visiting commerce.commonsgov.org/database.

See HCC § 2-11-3(a)(2)

Employment Tax Exemptions

The law provides for exemptions to House Employment Tax if:

1. You are under the age of 16
2. Make less than \$10,000 and are employed under Sec. 9(a)(1)
3. Contributed \$12,550 or more to House Services in the year
4. You are at or above the age of 62
5. You are not employed
6. You were employed for less than 90 calendar days

You do **not** have to provide support if you are exempt under No. 1 or No. 4 (age exemptions). All others must submit House Form 1201 with their tax return to certify

they meet the exemption. DOR reserves the right to audit to verify the information submitted.

See HCC § 2-11-7

Employed by Employer (HCC § 2-11-8)

Sec. 9(a)(1) definition of employed: An employer who issues a W-2 Form created by the IRS

House Services

House Services include, but are not limited to, bills, medical payments, car payments, loan payments, renovation costs, and food costs.

Employment & Self-Employed (Sec. 9(a)(2))

For tax purposes, you are considered employed if:

- (1) you are working for yourself in a business filed under HCC § 2-8-4
- (2) your business falls under the jurisdiction of the Secretary of Commerce under HCC § 2-8-3(a)

Short-Term Employment (HCC § 2-11-10)

For tax purposes, if you were employed under either Sec. 9(a) (1) or (2) for more than 90 calendar days of the year, you are considered as employed for the whole year. If less than 90 calendar days of the year, you are considered as not employed for the entire year.

Employment Tax Bucket

The House Tax Code follows a bucket system of a Member's net (post-taxed) income. An example is provided below.

Person A has made \$16,100 in net income for the year. They should complete the boxes as follows:

\$1,000 at 2%	\$1,000
\$10,000 at 3.5%	\$10,000
\$15,000 at 5%	\$5,100
\$30,000 + at 7%	\$0
	= \$16,100.00
\$20 + \$350 + \$255	= \$625.00

Person A owes \$625.00 in employment tax.

See HCC §§ 2-11-5; 2-11-6

IOUs/Government Bonds

If you have given DOR money in 2023 that you did not owe, enter it in Line 6a. Further, multiply the amount in Line 6a by 2%. You will subtract the principal and interest from what you owe, if any. If you have a negative number, you will be given a refund of that amount.

Person A has given DOR \$25 (including interest) in IOUs. He will subtract this from his House Services Tax (\$0) and Employment Tax (\$625). He now owes DOR \$600.

Person B owes none in House Services and Employment Tax, but has a \$50 IOUs (including interest). In order to receive the credit, he still must complete a tax return. He will get \$50 back from DOR since he owned none to start with.

What do I do if I have IOUs from previous years I want to claim?

Members are required to file their taxes if they want to claim IOUs. If you fail to claim them in the appropriate tax filing, you lose your right to claim them.

For the 2024 tax filing, you can only claim 2023 Government Bonds.

See HCC § 2-11-15

Am I Required to File My Taxes? (HCC § 2-11-18)

- If you have IOUs you want to claim, you must file.
- If you owe money on House Services, you must file, even if you have deductions or IOUs to reduce your amount to \$0.
- If you owe money on Employment Tax that you are not exempt from, you must file, even if you have deductions or IOUs to reduce your amount to \$0.
- If you **ONLY** need to apply for Employment Tax Exemption to not owe any money, complete House Form 1201 only (do not file).
- If you owe no money before filing and have no IOUs to claim, you are not required to file.

Deductions

If you did one or more of the following in 2024, you can have it subtracted from what you owe. Please note that if you get a negative number, you **do not** get to claim the negative amount for a refund. You will only owe DOR \$0.

DOR reserves the right to verify deductions. Please keep your receipts/records.

1. Purchased an electronic toothbrush with a built in two-minute timer, \$10
2. Attend college as a full-time student, \$75
3. Own a small business employed under Sec. 9(a)(2), \$25
4. Purchased a hybrid or electric vehicle, \$55
5. Volunteered in the community for at least 10 hours per week, \$60
6. Employed by the U.S. government, state government, or not-for-profit business not under HCC § 2-8-3 on a full-time basis for at least 9 months of the year, \$50

Person C owes \$5 to DOR and claims a \$10 deduction. They will not get the difference as a refund.

See HCC § 2-11-17

Amount Owe/Refund

Take the amount from Line 1 (Monetary Relief) and subtract it from Lines 6a + 6b (Government Bonds). Enter this amount in Line 8 (including negative numbers).

Add Line 2 (DOC) and Line 5 (Employment Tax). Subtract that amount from Lines 7a – 7f (Deductions). Enter this amount in Line 9 (make all negative numbers zero).

Add Lines 8 + 9.

If the number is positive, enter this amount in Line 11 (Owe) and enter 0 in Line 12 (Refund).

If the number is negative, enter 0 in Line 11 (Owe) and enter the absolute value (positive) of this amount in Line 12 (Refund).

If zero (0), enter 0 in Lines 11 (Owe) and 12 (Refund).

If you have any value greater than 0 in Line 12, complete Line 13.

Certify & Mail

Under penalties of perjury, sign your tax return and attach any necessary forms. Mail to DOR no later than **April 15, 2025**.

DOR's address for 2023 filing is:

4848 N. RANGE RD.
LA PORTE, INDIANA 46350

See *HCC § 2-11-12*

Payment

Payment is due on **April 15, 2025**. Failure to pay is subject to a \$350 fine. You can mail your filing and payment together.

See *HCC § 2-11-11*