



Form  
**1100-W**  
(1/24)

**MEMBER INCOME TAX RETURN**  
DEPARTMENT OF REVENUE (DOR)

**2023**

Pursuant to the Taxation Act (Pub. L. 222-06); HCC § 2-11-2 *et seq*

**MAIL BY APRIL 15, 2024 WITH PAYMENT**

Member Name:	This is a: <input type="checkbox"/> New Filing <input type="checkbox"/> Amended Filing
<b>A. House Services Taxation</b>	
1a. Enter the amount of money you have used on a House provided postage meter.	\$
1b. Take amount in line 1a and multiply by 1.25%.	\$
2. Enter the amount of money you owe to the Department of Commerce (DOC) in the year 2023. See instructions to view out how much you owe.	\$
<b>3. Add lines 1a + 1b + 2. Skip lines with \$0. If blank, enter \$0.</b>	\$
<b>B. House Employment Tax</b>	
4. Enter <b>\$0</b> 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 60 E) you are not employed under the definition of "employed" as provided in House Tax Code <b>Skip Remainder of Section B if you have entered \$0. Attach Form 1201.</b>	\$  <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> E
5a. Enter the amount of net income up to \$1,000 multiplied by 2%	\$
5b. Enter the amount of net income up to \$10,000 multiplied by 3.5%	\$
5c. Enter the amount of net income up to \$15,000 multiplied by 5%	\$
5d. Enter the amount of net income up to \$30,000 and beyond multiplied by 7%	\$
<b>6. Add lines 4 + 5a-d. Skip lines with \$0. If blank, enter \$0.</b>	\$
<b>C. Other Exemptions, Credits, and Deductions</b>	
7. Enter the amount of money given to DOR in the form of IOUs/Government Bonds in the <b>2022</b> year.	\$
8. Enter the amount of money provided in deductions for the following that you completed in the 2023 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 least 10 hours per week, enter \$60	\$
<b>9. Amount You Owe</b>	
<b>A. Add Lines 3 + 6. Subtract from Line 7.</b> <i>If negative, take absolute value of number and enter in 10. (Enter \$0 in 9 and <u>SKIP</u> B)</i>	\$
<b>B. If positive, subtract Lines 8 a-e.</b> <i>If negative or 0, enter \$0 in 9 and 10. If positive, enter number here and enter \$0 in 10.</i>	\$
<b>10. Amount to Refund</b>	
<i>If you have gotten a negative number after completing 9A above, enter the absolute value of that number here.</i>	
I certify, subject to penalties of perjury, that the forgoing information is true and correct to the best of my knowledge.	
_____ Taxpayer Signature	_____ Date

**INSTRUCTIONS ON NEXT PAGE → → →**

# Instructions for Completing House Form 1100-W

If you are needing assistance completing your tax return:

[dor.commonsgov.org](http://dor.commonsgov.org)  
[taxes@commonsgov.org](mailto:taxes@commonsgov.org)

## Postage Meter

Members are responsible to determine how much they have used in order to print stamps on the House's Postage Meter in the 2023 year. DOR has records of stamp usage. There is a 1.25% fee for using the Meter.

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](http://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 60
5. You are not employed

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 § 2-11-17

### Employed by Employer

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)
- (3) make more than \$1,000 in profits

### Short-Term Employment

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 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

## IOUs/Government Bonds

If you have given DOR money in 2022 that you did not owe, enter it in Line 7. You will subtract this 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 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. 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 2023 tax filing, you can only claim 2022 Government Bonds.*

See HCC § 2-11-15

#### Am I Required to File My Taxes?

- 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 2023, 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) [Including \$1,000+ profits requirement], \$25
4. Purchased a hybrid or electric vehicle, \$55
5. Volunteered in the community for at least 10 hours per week, \$60

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

Add Lines 3 + 6. Then subtract from IOUs (Line 7).

If the number is negative, take the absolute value of that number and enter it in the Refund box. Then, enter \$0 in the Owe box.

If the number is still positive, subtract all your deductions (Lines 8 a-e).

If the number is negative or 0, enter \$0 in the Owe box and \$0 in the Refund box.

If it is a positive number, enter the number in the Owe box and enter \$0 in the Refund box.

## Certify & Mail

Under penalties of perjury, sign your tax return and attach any necessary forms. Mail to DOR no later than **April 15, 2024**.

#### 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, 2024**. Failure to pay is subject to a \$350 fine. You can mail your filing and payment together.

See HCC § 2-11-11