

# TIF Division Newsletter



## Step One of the 2010 TIF Reporting Form is Now Available.

For the 2010 reporting year only, filing of the **TIF Reporting Form** will involve two steps: Two forms must be completed and separately submitted to the Office of the State Auditor (OSA) to meet different deadlines. Step One requires the TIF Plan Reporting Form (**Special Reporting Form**) to be submitted on or before **June 10, 2011**. Information submitted on the Special Reporting Form will be used to populate the 2010 TIF Reporting Form. Step Two requires the completed **2010 TIF Reporting Form** to be submitted to the OSA on or before **August 1, 2011**.

The [Special Reporting Form](#) (for Step One) is now available on the State Auditor's website. This Special Reporting Form is intended to help separate tax increment from other public funds that may be included in TIF plan project cost estimates. In addition, information provided on this short form will help confirm the accuracy of the information the OSA currently has on file about the TIF district.

The District Information page asks for verification of information the OSA already has on file. In addition, three "yes", "no" or "not applicable" questions are to be answered. Please take the time to review the populated information to make sure it is correct and to answer the questions.

The Plan Estimates page of the Special Reporting Form may require separating "other public funds" from tax increment. If the TIF plan did not include any "other public funds" as part of the project costs, the form is simple to complete. However, if "other public funds" were included as a part of the project costs, those funds must be identified separately and only tax increment is reported. Guidance in separating "other public funds" from tax increment can be found in the Statements of Position: [TIF Segregation of Funds](#) and [Tax Increment Plan and Reporting Changes](#).

If your development authority has authorized an auditor or consultant to submit your TIF Reporting Forms, remember that the authorization is valid only through the end of the calendar year. A new [authorization form](#) is required each year. The form must be completed and signed by both the authority representative and the auditor or consultant and then submitted to our office.

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