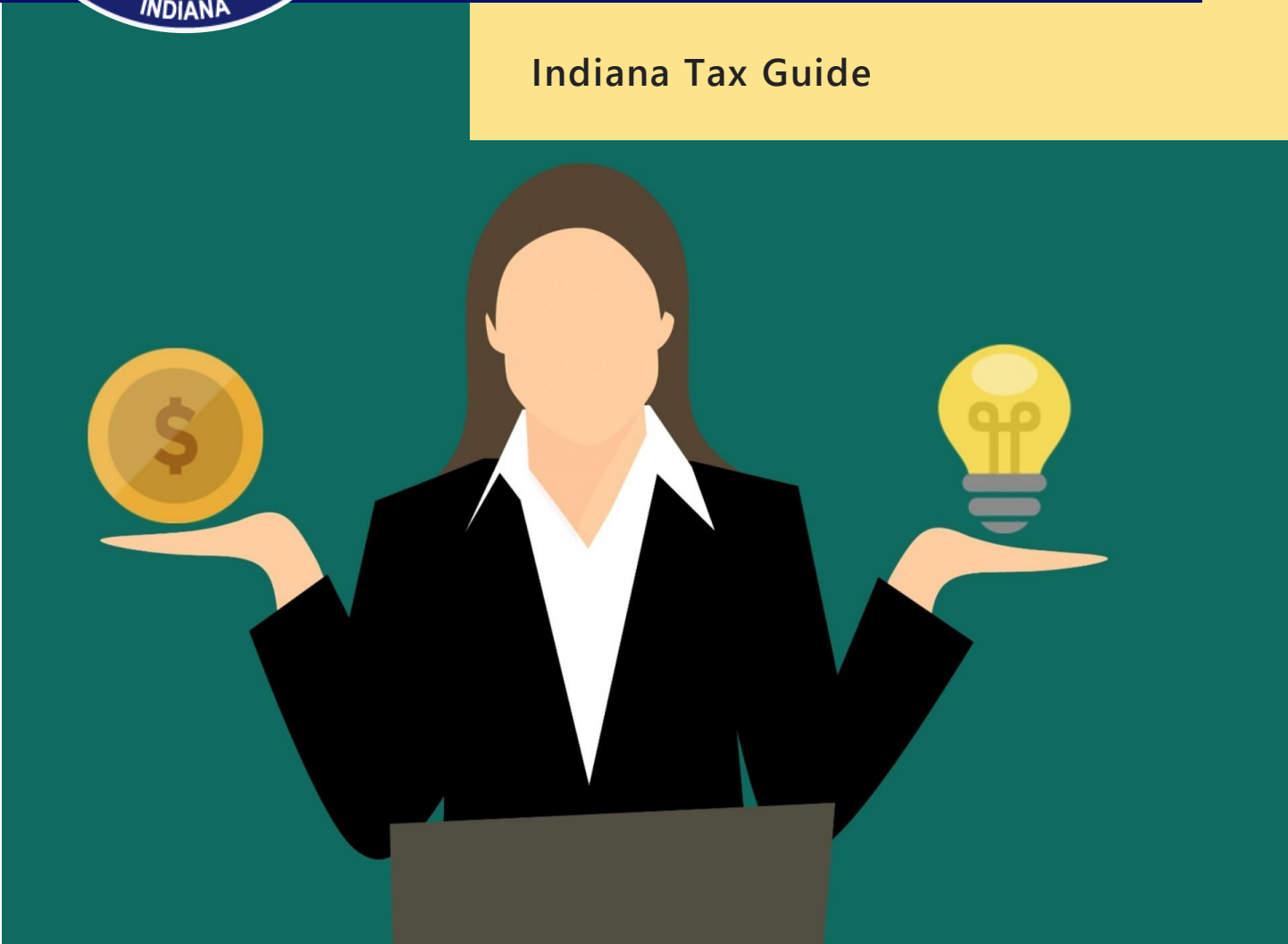




# New & Small Business Owners

Indiana Tax Guide



Last revised: July 2024

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# This guide is provided through DOR's Business Education Outreach Program

The Indiana Department of Revenue (DOR) Business Education Outreach Program provides taxpayer education and advice for professional associations, colleges, businesses organizations, civic groups and more. For more information visit [DOR's Business Outreach Program](#) or email [bizoutreach@dor.in.gov](mailto:bizoutreach@dor.in.gov).

Every attempt is made by DOR to provide information that is consistent, at the time of publication, with the appropriate statutes, rules and court decisions. Any information provided by the department in this publication that is not consistent with the law, regulations or court decisions is not binding on either the taxpayer or the department. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

# Business Structures

The first step in starting your business is deciding which type of business organizational structure will best meet your business goals. This will determine how to form your business, who will assume liabilities such as taxes and other details that affect day-to-day operations. The types of structures and how they are taxed are outlined briefly below.

## Informal Associations

With an informal association, you are not required to file with the Indiana Secretary of State, but you still have tax responsibilities. You may also need to file with your local government, DOR and the Internal Revenue Service (IRS). Read the registration section to determine your registration requirements.

### Sole Proprietorship

One person who conducts business for profit is a sole proprietorship. The sole owner assumes complete responsibility for all liabilities and debts of the business.

**Tax:** The income of the business is reported as part of the owner's personal income. It is important to keep track of business expenses so you can accurately report them on your individual tax return. Many businesses find it useful to keep separate personal and business records, bank accounts etc.

### General Partnership

A general partnership is defined as two or more individuals as co-owners of a for-profit business. All partners are responsible for the liabilities and debts of the partnership.

**Tax:** General partnerships have the benefit of single taxation. Income is reported as part of each partner's personal income.

## Formal Associations

The following formal business associations require registering with the Indiana Secretary of State in addition to the IRS and DOR.

### C Corporation

A C corporation, often called a corporation, is a legal entity created by filing Articles of Incorporation with the Indiana Secretary of State. The corporation is legally responsible for all liabilities and debts. A C corporation is owned by shareholders, who may be protected from the corporation's debts and liabilities.

**Tax:** Income is taxed twice—1) at the corporate level and 2) at either the employee level when wages are paid or at the shareholder level when dividends are distributed.

# S Corporation

An S corporation begins as a C corporation. After filing Articles of Incorporation, the corporation may elect to obtain S corporation status from the IRS (see the [IRS Registration section](#)). To qualify, the corporation may not have more than 100 shareholders and must meet other criteria. An S corporation is considered a corporation in all other respects and is not subject to additional or special filing requirements with the Indiana Secretary of State.

**Tax:** The income of an S corporation is taxed once, at the employee or shareholder level.

# Limited Liability Company (LLC)

An LLC is a formal association that combines the advantage of a corporation's limited liability with the flexibility and single taxation of a general partnership. An LLC has members rather than shareholders. A member has protections from the LLC's liabilities and debts. Although not required by law, an LLC should operate under a written operating agreement.

**Tax:** LLCs may elect how to be taxed. If the LLC qualifies under IRS guidelines, it may be taxed once at the employee or member level.

# Nonprofit Corporation

A nonprofit corporation's purpose is to engage in activities that do not financially benefit its members.

**Tax:** Nonprofits must obtain tax-exempt status from the IRS and file with DOR to be free from certain tax obligations. Find the [IRS Registration](#) and [DOR Registration sections](#) for more information.

# Limited Partnership (LP)

A LP is a partnership with at least one general partner and one limited partner. A limited partner's liability is limited to the amount invested, while the general partner(s) assumes full liability and debt.

**Tax:** Partnerships have single taxation. Income is reported as part of each partner's personal income.

# Limited Liability Partnership (LLP)

An LLP is a general partnership that elects to operate as an LLP, which requires registration to be filed with the Indiana Secretary of State. Unlike a general partnership, LLP partners are protected from many of the partnership's debts and liabilities.

**Tax:** Partnerships have single taxation. Income is reported as part of each partner's personal income.

# Need Help?

If you want additional information or are unsure about which business type is best for you, DOR strongly recommends you consult a [qualified tax attorney or tax professional](#). The [Indiana Small Business Development Center](#) (SBDC), may also be able to help. SBDC has offices throughout the state and provides entrepreneurs with expert guidance and a comprehensive network of resources.

# IRS Registration

## Federal Employer Identification Number

Your next step in forming a business is obtaining a Federal Employer Identification Number (FEIN), also sometimes referred to by the IRS as an EIN. A FEIN is issued by the IRS and DOR for tax administration purposes and to identify your businesses as a unique entity.

Under federal guidelines, you need a FEIN if you have employees, a qualified retirement plan, operate your business as a corporation or partnership or file employment taxes or excise taxes. If you are not required to obtain a FEIN, your Social Security or Tax Identification number may be used in its place.

If you believe your organization qualifies for tax exempt status, you will need to [legally form your organization](#) (before applying for a FEIN.)

You can find more information and obtain a FEIN on the [IRS website](#).

## Additional Requirements

Certain entities have additional IRS registration requirements. For example, corporations seeking S corporation status will need to submit [Form 2553](#).

Nonprofit corporations will need to obtain tax exempt status from the IRS. The IRS will recognize and provide tax exempt status to a nonprofit corporation only if it meets certain criteria and guidelines. Read [IRS Publication 557](#) for more information.

More information on federal tax requirements for businesses is available on the [IRS website](#).

## State Business Registration with INBiz

The Indiana Secretary of State has partnered with DOR and several other state agencies to create a streamlined process to help register and manage your business. INBiz is a one-stop portal that allows you to register your business with DOR, the Indiana Secretary of State and Department of Workforce Development.

DOR recommends using [INBiz](#) to register a new business as it is the simplest way to get started. Below, we have provided a simple overview of the ways each of these agencies help small businesses streamline state government regulations and obligations through INBiz.

While INBiz is a convenient way to register your business with several state agencies at once, you may need to complete other steps or register with additional agencies before and after using INBiz to ensure your business is compliant with local, state, and federal regulations.

See the [Additional Registration Requirements](#) section of the handbook for more information.

# Indiana Secretary of State Registration

The [Secretary of State](#) is responsible for registration of new businesses, regulation of the securities industry, oversight of state elections, commissioning of notaries public, registration of trademarks and licensing of vehicle dealerships throughout Indiana.

## Selecting a Business Name

Indiana law requires that all business entities must be distinguishable from others which are on record with the Secretary of State. To check whether a potential business name is available, use the [INBiz business search tool](#). This is only a preliminary search; the name cannot be guaranteed as available until the final processing is completed at the time of filing. If the name is available, you may either file an application to reserve the name for 120 days or file documents to form the business under that name.

## Formation and Organizational Documents

Organizational documents for formal associations must be filed with the Secretary of State. More information and most filings are available for completion online through INBiz.

- Corporations and benefit corporations (including C corporations, S corporations and nonprofit corporations) are formed by filing Articles of Incorporation.
- LLCs are formed by filing Articles of Organization.
- LPs are formed by filing a Certificate of Limited Partnership.
- LLPs are formed by filing a registration.

## Continuing Responsibilities

After you have formed your business or have been granted authority to do business in Indiana, you have an ongoing responsibility to file regular business entity reports. These reports must be filed every two years through INBiz.

Business Entity Reports are due every other year at the end of the month of the entity's formation. To find out when your business entity report is due, use the [INBiz business search tool](#). The Secretary of State will send a reminder notice to the address on record in the month your report is due.

## Registered Agent

Each business entity must assign and maintain a registered agent and address. The Registered Agent is the legal representative and contact for the business and is responsible for receiving important legal and tax documents on behalf of the business. It may be a person or another formal business association which was incorporated (or qualified) in Indiana and maintains a valid Registered Agent in Indiana.

## Business Email Address

It is essential to maintain a current business email address. This email is where you will receive Business Entity Report reminders and other notices when a change is made to your business.

# Department of Workforce Development

## Registration

If you have employees, even temporary ones, you will need to register with the [Department of Workforce Development](#) (DWD), which oversees employee reporting, unemployment insurance and wage reporting for the state of Indiana.

DWD defines an employer as any legitimate organization that uses workers or employees under an implied or written contract and in return pays that worker a salary or wages. If you meet this definition of an employer, you need to register with DWD during the first quarter in which you hire your first employee.

## Quarterly Wage Reports

The most common DWD filing is quarterly wage reports, which ensures the fairness of a host of programs, including unemployment insurance, veterans' services, public welfare, and child support. Employers can file their quarterly wage reports electronically on [INBiz](#).

Additional and required forms are available on [DWD's website](#).

## DOR Tax Registration

DOR is responsible for collecting and processing over 65 tax types in Indiana, including most of the state taxes your business will remit. However, some tax types are handled by other agencies. For example, property taxes are handled by the [Department of Local Government and Finance](#) (DLGF) along with your local government, and state unemployment taxes are handled by the [DWD](#).

## Business Tax Application

To register with DOR, you must complete the BT-1 Business Tax Application, through INBiz. After you have registered, you will receive an Indiana Tax Identification Number (TID) that allows your business to be identified in DOR's system.

The application will require you to name a "responsible officer." This is a person responsible for filing tax forms and held liable for remitting taxes if the business fails to comply with tax obligations.

[Required BT-1 application information](#) includes:

- FEIN
- TID (if already registered with DOR and adding a location or new tax type)
- Name of contact person responsible for filing tax forms, known as the "responsible officer"
- Business contact name and daytime phone number
- Owner, legal, partnership, corporate or other entity name and contact information
- Business trade name or "Doing Business As" name and contact information (note, P.O. Box numbers cannot be used as a business location address)
- Type of organization
- Indiana Secretary of State control number (if applicable)



- For corporations: state and date of incorporation, state of commercial domicile, date authorized to do business in Indiana if not incorporated in Indiana and accounting period year ending date
- [North American Industry Classification System \(NAICS\) code](#), a federal code that classifies your business based on its industry sector
- [Tax type\(s\)](#) for which the business is registering.

Additionally, you will need to register in INBiz if your business will do any of the following:

- Sell products or tangible items ([Sales tax](#))
- Have employees ([Withholding tax](#))
- Sell food and beverages ([Sales tax](#) and [Food and Beverage tax](#))
- Rent accommodations for fewer than 30 days ([County Innkeeper's tax](#))
- Rent motor vehicles ([Motor Vehicle Rental tax](#))
- Rent heavy equipment ([Heavy Equipment Rental excise tax](#))
- Distribute gasoline ([Gasoline Use tax](#))
- Sell tires ([Tire fee](#))
- Sell prepaid phones or phone cards ([Prepaid Wireless Service Charge](#))

For any tax type not mentioned above, you will need to register directly through DOR, rather than through INBiz. See the [Tax Types section](#) for a list of other taxes and how to register for them.

## Registered Retail Merchant Certificate

To operate a retail (sales) business in Indiana, you must apply for a Registered Retail Merchant Certificate (RRMC) from DOR. This includes anyone making a wholesale or retail sale. To obtain a RRMC, you must file the BT-1 application through INBiz and list the location of each place of business where the retail merchant makes retail transactions. You'll pay a separate registration fee for each place of business listed on the application.

DOR will issue an RRMC for each of the places of business listed on the application. The RRMC is valid for two years and renews automatically with no additional charge. One exception is if a business fails to file required returns and/or remit payment of sales, use or withholding tax liabilities; in this case the RRMC will expire and not allow the business to perform retail transactions until renewed.

## Additional Nonprofit Requirements

In addition to registering with the IRS, [qualifying nonprofits](#) who wish to have a sales tax exemption must also file an application with DOR. The Nonprofit Application for Sales Tax Exemption, Form NP-20A, is available via [INTIME](#).

# Additional Registration Requirements

## Permits, Licenses and Zoning

Some businesses require specific permits and licenses. If you need help deciding whether your business needs a permit and/or license, you may contact your local [SBDC](#). To ensure your business complies with local zoning regulations, contact your city or county planning/zoning commission. You may also contact the [Indiana Professional Licensing Agency](#) to learn what licenses you may need.

## Register with County Assessor

All business owners must file annually with the county assessor's office within the community in which they operate their business. The DLGF website offers information about [which forms you may need to submit](#) and [how to find and contact your county assessor's office](#).

## Indiana New Hire Reporting Center

In addition to unemployment and wage reporting, federal and state laws require employers to report newly hired and re-hired employees to the Indiana New Hire Reporting Center. You must report all employees who reside or work in Indiana including those whom you anticipate paying wages. For more information on reporting new/re-hired employees, visit the [New Hire website](#).

## Minor Employee Requirements

Businesses who employ five or more minor employees (under age 18) are responsible for tracking and reporting minor-employee information through the state's [Youth Employment System \(YES\)](#). This requirement became effective July 1, 2021, and replaces the previous process of schools issuing work permits to minor employees. More information is available from the [Department of Labor \(DOL\)](#).

## Requirements Not Listed

This list of requirements is not comprehensive. You may need to register with other agencies and organizations or complete additional steps to form your specific business. See our [Additional Resources section](#) for a list of guides and organizations that may help you navigate these steps.

## Requirements for Employers

Those who are or will be hiring employees should consult our [Requirements and Information for Employers section](#) to make sure they comply with all state and federal regulations.

# Tax Types

Depending on the nature of your business, you may need to file several different types of taxes. The following pages contain information on some of the most common tax types for small businesses, along with information on tax requirements, registration, filing, forms, recordkeeping and more.

## General Information

### Tax Forms

The type of income tax form your business files will depend on how the business is organized. [Current year tax forms](#) and [tax filing deadlines](#) are available on DOR's website.

Business Organization	Income Tax Form
Sole Proprietorship	The income of a sole proprietor is reported on one of the IT-40 series of forms as individual income.
General Partnership	General partnerships report their income on the IT-65 and the partner reports income on the IT-40 or IT-40PNR.
Limited Liability Partnership	The income of an LLP is taxed the same as a general partnership. Complete Forms IT-65 and IT-40 or IT-40PNR.
Limited Partnership	The income is taxed in the same way as a general partnership. Complete Forms IT-65 and IT-40 or IT-40PNR.
C Corporation	The C corporation must file a Form IT-20. A shareholder or an employee will also need to file an IT-40 to show income from any wages or dividends that were paid by the corporation during the year.
S Corporation	The S corporation will complete an IT-20S and the shareholder or employee will complete an IT-40 or IT-40PNR.
Nonprofit Corporation	To qualify properly as a nonprofit and be free from specific tax burdens, you must secure tax-exempt status from the IRS and DOR. After nonprofit status is granted, file the NP-20R every 5 years.
Limited Liability Company	If the LLC qualifies under IRS guidelines, it may be taxed only once. One of the following forms must be filed in Indiana: IT-40, IT-40PNR or IT-65.

Pass-through entities (such as partnerships, S corporations and certain LLCs) do not pay income taxes at the corporate level. Instead, these businesses report their income on the individual income tax returns of owners. Although pass-through entities do not pay tax themselves, they must still file returns showing all their tax activity and what is being passed through to partners, members, etc.

There are special rules for shareholders and partners who are not Indiana residents. IT-20S or IT-65 returns include composite tax return schedules to calculate and pay the individual or corporate income tax due for the income "passed through." Any non-resident individual included on a composite tax return and having no other Indiana income is relieved of the obligation to file Form IT-40PNR. See the [Composite Withholding for Nonresidents section](#) for more information.

## What to Do When No Tax Is Due

Be aware, businesses are required to report and pay taxes every filing period. Seasonal or temporarily closed businesses may have periods where they do not collect tax revenue. For these periods, the business needs to file a \$0 return. This will ensure your business does not receive an estimated bill from DOR. Temporarily closed businesses may also need to submit a Business Tax Closure Request with DOR, which you can find more information about in our [Closing a Business Account section](#).

## Personal Income Tax

As discussed in the [Business Structures section](#), for most types of businesses, income is taxed on the individual level. That means business income must be reported and taxed on the personal tax return of the business owner or each individual member, partner, shareholder etc.

### Federal Requirements

Whether you must file a federal income tax return depends on your gross income, filing status and age, as well as if you are a dependent. The filing requirements apply even if you owe no tax. For example, if you don't owe federal tax, you are still required to file a return that reports your income.

Visit the [IRS website](#) for information about filing and reporting federal income tax.

### Indiana Requirements

You must file an Indiana individual income tax return if you lived:

- In Indiana and received income greater than certain exemptions **or**
- Outside Indiana and received income for work sourced to Indiana.

If your income is less than your total exemptions and you have Indiana credits (such as state and county withholding on your W-2s or you're eligible for the Indiana earned income credit), then you may file a tax return to get a refund. However, you're not required to file under these circumstances.

### Indiana Individual Income Tax Return Forms

- Form IT-40, for full-year residents
- Form IT-40PNR, for part-year or full-year nonresidents
- Form IT-40RNR, for nonresidents living in reciprocal states (Kentucky, Michigan, Ohio, Pennsylvania and Wisconsin)

Visit [DOR's website](#) for information about filing and reporting state income tax.

# Withholding Tax

If you have employees working for you, you'll need to collect income withholding taxes. These are state and county taxes that are withheld from your employees' wages "in trust" and then submitted to DOR. Withholding agents are employers who are required by the IRS and the state to withhold income tax on salaries, wages, tips, fees, bonuses, and commissions.

To find out whether you should withhold taxes for your employees, contact the IRS. If you are required to withhold federal taxes, you must also withhold Indiana state and county taxes. To register for withholding in Indiana through INBiz, the business must have a FEIN.

Distributions of income to nonresident shareholders, nonresident partners and beneficiaries also have a withholding tax that must be remitted to Indiana. See the [Composite Withholding for Nonresident Shareholders/Owners section](#) for more details.

## Independent Contractors

While you are required to collect income withholding taxes for employees you hire, the same is not true if you hire independent contractors. Independent contractors generally do not have income tax withheld by the parties that they contract with for services. Instead, the independent contractor is required to file quarterly estimated income tax payments with DOR. The simple guideline is that if there is no federal withholding and the independent contractor is required to make federal estimated payments, then Indiana requires the independent contractor to make estimated payments to Indiana if their annual Indiana income tax liability exceeds \$1,000.

Distinguishing an employee from an independent contractor can be difficult. Based on federal guidelines, an individual is an independent contractor if the payer has the right to control or direct only the result of the work and not what will be done and how it will be done. The IRS provides information about independent contractors, and guidance on how to distinguish an employee from an independent contractor on the [IRS website](#).

There are two required federal forms for businesses hiring independent contractors. You can find these forms and more information about them on the [IRS website](#).

1. **Form W-9, Request for Taxpayer Identification Number and Certification:** This form can be used to request the correct name and taxpayer identification number of the worker. It is filled out by the independent contractor and returned to you to keep for at least four years for future reference.
2. **Form 1099-NEC, Nonemployee Compensation:** This form can be used to report payments made to independent contractors. If you pay an independent contractor \$600 or more for services provided during the year, you must complete Form 1099-NEC, send a copy to the independent contractor and to the IRS by Jan. 31 of the following year.

## Requirements

Registration for withholding tax is necessary if your business has employees. Part-time or summer employees are treated the same as full-time employees. Casual laborers, some domestic employees, ministers, and those who receive pension annuities may choose not to have tax withheld from their earnings. However, their income is still subject to state and county income tax.

You must withhold Indiana state tax from your employees' salaries even if they live in another state, unless they live in a state that has a reciprocal agreement with Indiana. The wages of employees who reside in Kentucky, Michigan, Ohio, Pennsylvania, and Wisconsin are not subject to Indiana state income tax on their wages. However, their wages are subject to county income tax. For more information on withholding taxes for employees who reside in reciprocal states, read [Income Tax Information Bulletin #33](#).

Businesses should remit withholding taxes on time and correctly. If withholding payments are not made by the due date, penalties and interest will be assessed.

## Registration

You can register to remit withholding tax online through INBiz. There is no fee to register. Required information includes:

- Accounting period year ending date
- Date taxes were first withheld
- Dollar amount of anticipated monthly wages paid
- Address in which to send your withholding tax returns

Once registered, you will receive a TID allowing your business to be identified in DOR's system.

## Computing Withholding for State and County Income Tax

Withholding of county income tax is required in all 92 Indiana counties. [Departmental Notice #1](#) details the income tax withholding rates for Indiana counties and explains how to withhold taxes. Indiana's withholding tax rate is 3.23%.

The county tax rate will depend on where the employee resided on Jan. 1. All county tax rates are listed in Departmental Notice #1.

## Filing Information

All businesses in Indiana must file and pay their withholding taxes electronically (see [Filing and Paying Taxes section](#) for more information), as required by Indiana law. However, an exemption from this requirement is possible under certain circumstances.

## Filing Frequencies

Monthly Average Tax Withheld	Filing Status	Due Date
\$83.33 or less	Annual	30 days after the end of the month
\$1,000 or less	Monthly	30 days after the end of the month
More than \$1,000	Early Monthly	20 days after the end of the month

## Forms

### WH-4

Upon initial employment, employees should complete an Employee's Withholding Exemption and County Status Certificate, Form WH-4. This form provides you and DOR with the:

- Number of exemptions the employee will claim.
- County in which the employee is living and working so that the county tax rate can be configured.

You and the employee should keep a copy of the WH-4 for record to verify the county of residence and exemptions claimed by the employee. This impacts the amount of tax to be withheld and remitted. The employee should update the WH-4 when their information changes, such as if they move or get married, by Jan. 1 of the following year. The WH-4 is available on [DOR's withholding tax forms page](#).

### WH-1

The Indiana Withholding Tax Voucher, Form WH-1, must be filed electronically. You can register for and file the WH-1 via [INTIME](#). The WH-1 should be completed and submitted on or before your due date. Submitting a WH-1 correctly ensures that your company's withholding taxes are reported accurately and timely.

### WH-3

At the end of each year, all Indiana employers are required to complete and file an Annual Withholding Reconciliation Form, Form WH-3, by Jan. 31 of the following year. The WH-3 is a reconciliation form for the amount of state and county income taxes withheld throughout the year. Any business that files more than 25 W-2, W-2G, or 1099-R statements must file them electronically.

If you have multiple locations and file withholding for each separate location, then you must complete a WH-3 for each location. Additionally, a copy of each W-2 issued to employees must be submitted along with the annual WH-3 reconciliation, due by Jan. 31 each year.

To [file the WH-3](#), register with [INTIME](#).

[Bulk filing information](#) and resources are available on DOR's website.

## Composite Withholding for Nonresident Shareholders/Owners

Nonresident shareholder withholding is an amount held on the distributive share of the partnership's or S corporation's income that is allocated to a partner or shareholder who is not an Indiana resident. Any IT-20S or IT-65 return that has nonresident shareholders or partners must remit nonresident withholding tax due into the corporate income tax account with Form IT-6WTH.

S corporations and partnerships who are filing on a composite basis are required to file Form IT-6WTH to remit withholding for any non-Indiana distributions they make to shareholders or partners who are included in the composite return. All non-residents must be included on the composite tax return schedule attached to the IT-20S, IT-65 or IT-41. There is a \$500 penalty assessed for each non-resident partner or shareholder not included in the composite filing. The tax calculated on that schedule is totaled and is due from the S corporation, partnership or trust no later than April 15 or the 15th of the fourth month following the end of the taxable year if your business has chosen a different taxable year start date than the calendar year.

See [Income Tax Information Bulletin #72](#) for more information.

## Recordkeeping

You should provide each employee with a statement of the amount of state and county tax withheld. This is usually shown on the federal W-2. The employee must receive a copy of this form by Jan. 31. You should maintain a correct list of all employees that includes the following:

- List of who is employed by the month, week or day
- County of residence for each employee
- Salaries
- Social Security number of each employee
- County of work for each employee
- Length of a normal pay period

Keep documents that verify the correct amount of income tax remitted to DOR such as:

- Copies of all WH-1s, WH-4s, W-2s and 1099s
- Federal Schedule C for sole proprietorships or Schedule E for shareholders or partners
- Federal K-1 and IN-K1 schedules
- Accounting records in support of income and expenses claimed on Schedule C
- Evidence of estimated quarterly income tax payments

You must keep these records for at least three years in addition to the current year, or longer if a judicial proceeding or appeal related to a listed tax is pending, and you must make them available to DOR upon request.

## More Information

For more information about withholding tax, see [DOR's withholding FAQs](#).



# Sales Tax

Sales tax is an excise tax imposed on retail transactions made in Indiana. If you sell goods or tangible personal property, you must register to collect Indiana's 7% sales tax. If you engage in retail sales, either personally or through an agent, a salesperson or a representative, you must register to be an Indiana retail merchant and must collect sales tax for the state.

Additionally, any merchant who makes sales into Indiana, regardless of if they have a physical connection in Indiana, must register and collect sales if the number of transactions or amount of total sales exceeds the economic threshold established in the Indiana Code (see the [Remote Sellers section](#) for more information). Sales tax must be separately stated from the marked price and must be paid by the customer purchasing the tangible personal property in the retail transaction. All sales are taxed unless there is a specific exemption.

## Exemptions

Sales tax is not collected on the following items:

- Prescription drugs
- Casual sales (for example, garage sales)
- Newspapers
- Items purchased with food stamps
- Lottery tickets
- Postage stamps
- Gift cards
- Items purchased for resale (inventory)

The following people or groups are exempt from sales tax. These groups must give the seller an exemption certificate. Sellers presented with valid, completed exemption certificates do not collect or remit sales tax for those purchases. Tax-exempt groups include the following:

- Nonprofit entities (if purchase is for the exempt nonprofit's purpose)
- Federal government agencies
- Indiana state and local government agencies (for items predominantly used for the governmental purpose)

Additionally, some items are exempt from Sales tax because of how they will be used by the purchaser. For example, transactions involving machinery, tools and equipment are exempt from Sales or Use tax if the person acquires them for use in direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining or finishing of other tangible personal property are exempt from Sales tax (IC 6-2.5-5-3). Indiana law also provides several exemptions from Sales and Use tax relating to agricultural production. Exemptions include purchases of agricultural machinery and equipment, as well as animals, feed, seed, fertilizer and other tangible personal property, to be used in the production of food. More details on agricultural exemptions are available in [Sales Tax Information Bulletin #9](#).

The General Sales Tax Exemption Certificate, [Form ST-105](#), is a multiuse form that can be used by most exempt purchasers. Most exempt purchasers, in-state and out-of-state, can use this form for most types of exemptions allowed by Indiana. As of Jan. 1, 2023, nonprofit organizations are no longer eligible to issue Form ST-105, and should instead use Form NP-1, which is filed using [INTIME](#).

Sellers are responsible only for collecting correctly completed exemption certificates. If a seller accepts an exemption certificate that is not complete or facially valid, the seller is still responsible for remitting the sales tax due on that purchase. A copy of each certificate presented must be retained to verify exempt sales claimed. Records must identify the purchaser and amount of exempt sale.

## Sales of Food

Some foods are subject to sales tax, while others are exempt. In general, any food that is meant to be consumed on the premises or immediately is subject to sales tax. This includes all food sold by a restaurant, even for carryout.

Food and food ingredients exempt from sales tax include food sold in an unheated state by weight or volume as single items (example: packages of chips, whole pieces of fruit), when not sold with utensils. See [Sales Tax Information Bulletin #29](#) for more details about taxable and nontaxable food items.

In addition to sales tax on some foods, several counties and municipalities have established a [Food and Beverage \(FAB\) tax](#).

## Items Purchased for Resale

Items purchased for resale are not subject to sales tax. Sales tax is collected when tangible personal property is sold to the end user. For example, if a store owner purchases a case of windshield wiper fluid to resell in a convenience store, the owner is not required to pay sales tax. The tax will be collected when it is sold in the convenience store. To purchase items for resale exempt from sales tax, complete exemption certificate Form ST-105 and provide it to the distributor.

However, Use tax must be paid on purchases that were originally purchased for resale but later were used for the store's operational use. For example, Use tax is due on car wax that is purchased exempt from sales tax for resale but was instead used in the store's own car wash. See the [Use Tax section](#) for more information.

## Registration

You must register for sales tax in INBiz to legally conduct retail sales in Indiana. A nonrefundable \$25 fee must be submitted when you register. An application and separate \$25 fee is required for each location. Required information includes the following:

- The month and year you will begin business or the date of your first sales
- Your estimated monthly taxable sales
- Whether you are a seasonal business
- Whether you will provide lodging for fewer than 30 days, sell food and beverages, sell alcoholic beverages, sell gasoline or special fuels through a metered pump, rent cars or trucks weighing less than 11,000 lbs., sell tires or rent heavy equipment for fewer than 30 days
- If you report sales tax on a consolidated basis, indicate whether this location is included
- Whether you make sales in Indiana at fairs, flea markets, etc.
- Whether you are registered for Streamline Sales Tax (if so, enter you SSTID number)

Once registration is completed and processed, you'll be issued an RRMC. One certificate is required to be displayed at each business location if you have more than one retail address. Be aware that an RRMC is not the same as a vendor's license; contact your county clerk's office to apply for a vendor's license.

The RRMC is valid for two years and updates automatically with no additional charge for renewal. If a business does not pay its tax liability, the RRMC will expire.

## Filing Information

ALL businesses in Indiana must file and pay their retail sales tax electronically. You must file via [INTIME](#) or use a third-party vendor to electronically transmit Form ST-103. You can deduct and keep a collection allowance from the amount of the taxes collected. To qualify for this collection allowance, you must collect and remit all taxes on time. The amount you can keep is based on your tax liability for the 12-month period ending on June 30 of the previous year. The specific collection allowance breakdown is:

Sales tax liability for fiscal year ending June 30 of the previous year	Collection allowance for Jan. 1 to Dec. 31 of the current year
\$60,000 or less	0.73%
\$60,000.01 – \$600,000.00	0.53%
\$600,000.01 or more	0.26%

## Recordkeeping

In general, the following information and documents must be maintained to verify that the correct amount of sales was remitted to DOR:

- Sales invoices, sales tickets and register tapes
- Copies of the sales tax returns as filed
- Any sales reports used in preparing the sales tax returns (journals, ledgers, etc.)
- Detailed report of the sales tax accrual account (if applicable)
- Third-party reports such as Credit Card Merchant Reports or IRS Form 1099-K reports
- Any other documentation used in calculating Indiana sales or sales tax and/or used in preparing the sales tax return
- Exemption certificates (such as Form ST-105) and detailed monthly reports of taxable and nontaxable sales (if applicable)

You must keep these records for at least three years in addition to the current year, or longer if a judicial proceeding or appeal related to a listed tax is pending, and you must make them available to DOR upon request.

## More Information

- Find Form ST-105, Indiana General Sales Tax Exemption Certificate and other sales tax forms at [DOR's sales tax forms page](#).
- Find Sales Tax Information Bulletins at [DOR's information bulletins page](#).
- Call 317-232-2240 with sales tax questions.

# Use Tax

Generally, any business or individual that purchases tangible personal property in a retail transaction is subject to Use tax unless you previously paid at least a 7% sales tax on the purchase to the vendor.

Use tax can be thought of as a mirror of the sales tax. Use tax is a 7% tax on property brought into Indiana for use, storage or consumption in Indiana, unless there is an exemption.

- If you paid sales tax of 7% or more to the other state, you do not owe Use tax to Indiana.
- If you paid sales tax of less than 7% to the other state, your Indiana Use tax will be the difference between the Indiana 7% Use tax and the amount you paid to the other state.

Some purchases that may cause Use tax liability include the following:

- Catalog purchases by phone or mail from out-of-state vendors
- Internet purchases from out-of-state vendors
- Items withdrawn from your inventory for personal use
- Any purchase for which a statutory exemption is not available per the Indiana Code ([IC 6-2.5-5](#))
- Use tax is due (and collected by the dealer at the point of registration) on the purchase of any vehicle, aircraft or watercraft to be titled in Indiana, even if the purchase would not otherwise be a retail transaction

## Registration

You do not need to register for Use tax because it is self-reported:

- Registered retail merchants can remit Use tax on their ST-103 return.
- Non-registered retail merchants can report Use tax on Form ST-115 on an annual, quarterly or monthly basis. They can also report Use tax on corporate tax returns (IT-20, IT-20S or IT-65).
- Individuals can report Use tax on individual tax returns (IT-40 or IT-40EZ) or use Form ST-115.

If you self-report the Use tax due, you will only owe the tax. If you wait until DOR issues you a bill for the Use tax due, you will have to pay a 10% penalty, plus interest. Indiana law requires Use tax to be paid unless Indiana Sales tax was paid on your taxable purchases.

## Forms

- ST-103, Sales and Use Tax Voucher, available via [INTIME](#)
- ST-115, Consumer Use Tax Return, available via [INTIME](#)

## Recordkeeping

In general, the following information and documents must be maintained to verify that the correct amount of Use tax was remitted to DOR:

- All accrual records showing how much tax was accrued and paid
- All returns filed by period
- Depreciation schedules asset roster

You must keep these records for at least three years in addition to the current year, or longer if a judicial proceeding or appeal related to a listed tax is pending, and you must make them available to DOR upon request.

# Food and Beverage Tax

In addition to state Sales tax, some counties or municipalities require businesses that sell food and beverages to register for, collect and remit Food and Beverage (FAB) tax. FAB rates vary by county/municipality. The total rate that applies to a transaction is the county rate plus the municipal rate, if applicable. For example, the total FAB for a transaction occurring in Carmel, Ind. is 2%. The rate is based on the Hamilton County rate of 1% plus the municipality of Carmel rate of 1%. While this combined total is how the transaction would appear to customers, businesses are responsible for filing and remitting county and municipal FAB taxes separately.

FAB tax rates for each county can be found on DOR's [food and beverage tax page](#). Also, you can contact the county auditor's office or the municipality to learn whether your county or municipality has FAB.

FAB is a percent of the gross retail income received from any transaction in which food or beverage is furnished, prepared or served by a retail merchant for consumption at a location or on equipment provided by the retail merchant in a county or municipality that adopts the tax.

Taxable transactions include:

- Food sold and served by a retail merchant that is performing catering activities
- Food sold at a deli counter in a grocery store that is cooked or heated on the premises of the retail merchant
- Transactions in which the seller provides eating utensils, including plates, knives, forks, spoons, glasses, cups, napkins or straws

Transactions not subject to tax include:

- Sales of food that is only cut, repackaged or pasteurized by the seller
- Sales of eggs, fish, meat and poultry requiring cooking by the consumer

For more information on what qualifies for FAB and sales tax, refer to [General Tax Information Bulletin #203](#) and [Sales Tax Information Bulletin #29](#).

Note: If the business is selling alcohol, a license from the Alcohol and Tobacco Commission (ATC) is required. Visit the [ACT website](#) for more information.

## Registration

Register through [INBiz](#). There is no fee to register. Required information includes the following:

- Date of your first sales
- Names and starting dates of the counties, cities and towns where prepared foods or beverages are sold or catered

## Filing Information

FAB is imposed, paid, and collected in the same way as sales tax. You may file and pay FAB through Form FAB-103, available via [INTIME](#). With the exception of Johnson County, all tax returns and remittances for FAB are required to be filed with DOR. Johnson County passed an ordinance to have the tax remitted to the county treasurer. Tax returns and remittances for FAB in the City of Greenwood, which is within Johnson County, are also required to be filed with DOR.

## Recordkeeping

You are required to keep copies of all FAB returns as well as detailed reports of prepared food and beverage sales to verify the amounts reported on FAB returns. You must keep these records for at least three years in addition to the current year, or longer if a judicial proceeding or appeal related to a listed tax is pending, and you must make them available to DOR upon request.

## More Information

- Use DOR's [interactive county tax rates map](#).
- See the [Indiana FAB Business Guide](#).
- Call the business tax information line at 317-232-2240 with FAB questions.

## County Innkeeper's Tax

In addition to state sales tax, some counties require a tax on the rental of rooms and accommodations, for periods less than 30 days, known as County Innkeeper's tax (CIT). Accommodations may include:

- Rooms in hotels, motels, lodges, ranches, villas, apartments, houses, bed and breakfast establishments, vacation homes or resorts
- Gymnasiums, coliseums, banquet halls, ball rooms, arenas or other similar accommodations regularly offered for rent
- Cabins, cottages, tents, fixed trailers, houseboats, and other craft with overnight facilities
- Space in camper parks and trailer parks where spaces are regularly offered for rent

CIT does not apply when renting for 30 or more days. Some counties have a minimum room threshold for CIT or differences in the type of accommodations subject to CIT. Casual renters—owners of a house, condominium or apartment that is the owner's primary personal residence may rent or furnish rooms, lodgings or other accommodations in that residence—are exempt from sales tax and any applicable CIT under certain conditions. For more information, see [General Tax Information Bulletin #204](#).

CIT rates vary by county. CIT is remitted to either DOR or to the county that is enacting the tax. DOR provides a list of counties that have adopted CIT, their rates and whether the tax is collected by DOR or the county on [DOR's county innkeeper's tax page](#). You can also contact the specific county auditor's office to learn whether CIT will apply to your business. Note that marketplace facilitators that facilitate the rental of accommodations for periods less than 30 days, such as Airbnb, are required to submit CIT directly to DOR and should not register directly with counties that collect CIT. See the [Remote Sellers section](#) for more information on marketplace facilitators.

## Registration

You can register your business for CIT through INBiz. There is no fee to register. You will be asked to provide the date that rentals or accommodations begin from this location.

If your business is located in a county where CIT is collected at the county level, contact your county treasurer or assessor's office to learn how to remit the tax. [A list of each county](#) with information on whether their CIT is collected by DOR or the county is available.

## Filing Information

CIT is remitted to either DOR or to the county that enacted the tax. You must file a return for each adopting county. If CIT is remitted to DOR, you can file CIT returns and pay via [INTIME](#). For the counties that collect their own CIT, contact the county treasurer of the respective counties.

## More Information

- Use [DOR's interactive county tax rates map](#).
- See the [Indiana CIT Guide](#).
- Call the business tax information line at 317-232-2240 with CIT questions.

## Additional Taxes, Licenses and Fees

### Motor Vehicle Rental Excise Tax

If you rent or lease vehicles weighing less than 11,000 lbs. for less than 30 days, you must collect a 4% [Motor Vehicle Rental](#) (MVR) excise tax. Marion County has a supplemental tax as well. Vehicles rented by entities exempt from sales tax (including local governments and nonprofits) are not exempt from the MVR excise tax.

You may register for MVR through INBiz. There is no fee to register. Required information includes the following:

- Date when rental or leasing begins
- The tax district number of this location
- Mailing name and address for MVR returns

Businesses should file and pay MVR excise tax using Form MVR-103, which is available via [INTIME](#). For more information, see [Sales Tax Information Bulletin #47](#).

### Heavy Equipment Rental Excise Tax

If you rent or lease heavy equipment, you must collect a 2.25% [Heavy Equipment Rental](#) excise tax. This type of equipment was previously subject to personal property tax; however, HEA 1323 (2018) imposed this tax type effective Jan. 1, 2019.

You can register for heavy equipment rental excise tax through INBiz. There is no fee to register. Required information includes the following:

- Date when rental or leasing begins
- The tax district number of this location

Businesses should file and pay heavy equipment rental excise tax via [INTIME](#). For more information on the heavy equipment rental excise tax visit [DOR's heavy equipment rental excise tax page](#).

### Vehicle Sharing Excise Tax

This tax is imposed on the sharing of passenger motor vehicles and trucks on a peer-to-peer vehicle sharing program or by vehicle owners through other means. The tax is imposed on vehicle sharing for periods of less than 30 days at a rate of 2% on the gross retail income received. Vehicles being shared

are exempt from the auto rental excise tax and a county supplemental auto rental excise tax (unless an ordinance is adopted to impose the county tax).

You may register for vehicle sharing excise tax through INBiz. There is no fee to register, and you must also include the date that you begin vehicle sharing. For more information, see [Sales Tax Information Bulletin #47](#).

## Type II Gaming Tax

The type II gaming tax is imposed on the distribution of gambling games—such as pull tabs, punchboards, and tip boards—in the amount of 10% of the price paid by the retailer that purchases the games. The entity distributing the pull tabs, punchboards or tip boards is liable for the tax. To distribute Type II gambling games to Indiana businesses, you must be licensed with the Indiana Gaming Commission, have a Type II Gaming Distributor License from the Alcohol and Tobacco Commission and have an Indiana Registered Retail Merchant Certificate (RRMC). You can file and pay Type II gaming tax returns via [INTIME](#).

## Cigarette, Electronic Cigarette and Other Tobacco Products Taxes

The [cigarette, electronic cigarette \(e-cigarette\) and other tobacco products](#) (OTP) tax applies to cartons or packs of cigarettes, e-cigarettes, chewing tobacco, snuff, cigars, pipe tobacco or cigarette papers, wrappers, or tubes. If you sell cigarettes, e-cigarettes or OTP, you must apply for a license with DOR by filing Forms CIG-1A, ECG-1A or OTP-1A.

Indiana state legislation (Indiana Code 6-7-4) passed in early 2021 imposed an e-cigarette tax to be collected by retailers on the sale of open system containers and vapor products. For more information, see [General Tax Information Bulletin #206](#). Retailers must apply for the Electronic Cigarette Tax (ECG-1A) license with DOR either via [INTIME](#) or through the application form available on [DOR's website](#).

Cigarette distributors must pay an annual \$500 registration fee and e-cigarette and tobacco distributors must pay a \$25 fee. These fees are in addition to the \$25 fee to register as a registered retail merchant. [Distributors must purchase stamps](#) within six days after accepting delivery of the cigarettes. These taxes must be filed and paid electronically.

## Alcohol Excise Tax

Alcohol excise tax is imposed on gallons of beer, flavored malt beverage, liquor, wine, mixed alcoholic beverages, hard cider, and liquid malt sold. You must obtain a permit from the Indiana Alcohol and Tobacco Commission (ATC) to sell or distribute alcohol. After receiving a permit from the ATC, taxpayers file and pay alcohol excise taxes with DOR. [Alcohol excise taxes](#) must be filed and paid electronically, which can be done via [INTIME](#).



## Fuel Taxes

If you sell fuel, you must register for a fuel license by submitting Form FT-1, Fuel Tax License Application, along with the required application fees, bonds and supporting documentation. After processing, you will receive a license card or a permit to display at the business location. You can apply for the following licenses by filing Form FT-1:

- Special Fuel Supplier
- Special Fuel Permissive Supplier
- Special Fuel Terminal Operator
- Special Fuel Importer
- Special Fuel Exporter
- Special Fuel Transporter
- Special Fuel Blender
- Dyed Fuel User
- Gasoline Distributor
- Oil Inspection
- Gasoline Use
- Aviation Fuel Dealer
- Marina Fuel Dealer
- Petroleum Severance
- Gasohol Blender

Aviation fuel dealers and marina fuel dealers are not required to file a return or make any payments other than the application fee. You will file fuel tax returns depending on your license. Form FT-1 and various fuel tax returns can now be filed and paid via [INTIME](#).

## Gasoline Use Tax

A [Gasoline Use tax](#) (GUT) is imposed on gasoline and gasohol fuels. DOR calculates the gasoline use tax rate by the gallons sold and a rolling, monthly average retail price per gallon. To register for a gasoline use tax permit, submit Form FT-1. More information is available in the Fuel Taxes section above.

Gasoline Use tax is collected when a qualified distributor sells gasoline to a nonqualified distributor. The tax is not collected when a qualified distributor sells to another qualified distributor or exports the gasoline to another state. Qualified distributors must collect and remit the tax from the nonqualified distributor to DOR.

Gasoline distributors must report and remit the Gasoline Use tax due on Form GT-103. They also must complete a Gasoline Use tax monthly recap Form GT-103DR, Schedule 1: Receipts, and Schedule 2: Disbursements. You can complete the forms and bulk file via [INTIME](#).

## Aviation Fuel Excise Tax

If you sell aviation fuel, you must register for an Aviation Fuel Excise Tax License by completing [Form AVF-1](#). You will receive a license to display at your business location, and you must file and pay Form AVF-150, Aviation Fuel Excise Tax, via [INTIME](#).

## Propane Dealer's License

Propane dealers must register with DOR for a propane dealer's license by completing [Form PDL-1](#). You must pay a \$50 application fee and you will receive a certificate to display at your business location.

## Alternative Fuel Decals

Businesses that purchase alternative fuel decals must complete Form SF-801, available on [INTIME](#). The annual fee for the decal is based upon the type and weight of the vehicle. The fees range from \$150 to \$750. Form SF-801 provides a rate schedule.

## Tire Fee

If you sell new tires for self-propelled vehicles, you must collect an additional Indiana [Tire fee](#) of 25 cents per tire. All tires mounted on self-propelled vehicles are subject to the tire fee, except for tires for garden tractors propelled with less than 25-horsepower motors. A tire mounted on a farm tractor; an implement of agriculture; a semitrailer; or equipment used in transportation, manufacturing, agriculture, construction or mining is subject to the tire fee. You can register on INBiz and file and pay the Tire fee via [INTIME](#).

## Fireworks Public Safety Fee

If you sell fireworks, you must collect an additional 5% [Fireworks Public Safety fee](#) (FPS). Revenue generated from this tax funds firefighter training and disaster relief, which is overseen by the Indiana Department of Homeland Security (DHS). See the [DHS website](#) for more information. Items detonated or burned to produce a visible or audible effect are considered fireworks. These items may include firecrackers, Roman candles, missile-type rockets and wire sparklers

If you sell consumer fireworks, you must register with the state fire marshal. After you are registered with the state fire marshal, you will automatically be registered with DOR and receive the necessary forms to remit the fee. The fee is due 20 days after the end of the month in which the fee was collected, and may be filed and paid via [INTIME](#).

## Prepaid Wireless Fee

All retail merchants in Indiana who sell [prepaid wireless telephone services](#) (through the sale of a prepaid phone or prepaid phone card) must collect \$1 per sales transaction. The prepaid 911 enhancement fee ensures Indiana complies with 911 requirements set by Indiana law IC 36-8-16.6-14. This fee should not be included in any sales tax calculations.

You can register on INBiz and file and pay the prepaid wireless fee via [INTIME](#). You are required to remit the charges collected to DOR on the same date your sales tax return is due. Retail merchants may keep 1% of the transaction fee to cover collection efforts if you report and remit by the deadline.

## Additional Tax Rates and Fees

DOR's website also provides information about [additional tax rates](#) and [a list of penalties and fees](#).

# Remote Sellers and Marketplace Facilitators

For many years, sellers without a physical presence in a state were not required to collect and remit sales tax to that particular state. However, on June 21, 2018, the United States Supreme Court issued its ruling in *South Dakota v. Wayfair, Inc.*, stating that physical presence is no longer required for sellers to be obligated to collect and remit sales taxes. DOR was authorized to begin enforcing Indiana's economic nexus law starting Oct. 1, 2018.

This has some potential impacts on new and small business. For example, if you make business purchases through an out-of-state retailer (such as making purchases online or through catalog/mail order), your purchases may now be taxed by the out-of-state retailer.

Some, but not all businesses located outside of Indiana, will need to register and collect Indiana sales tax. A retail merchant without a physical presence in Indiana is required to register and collect Indiana sales tax if they receive gross revenue from sales into Indiana exceeding \$100,000, including sales that are not subject to sales tax or are considered tax exempt, within the previous calendar year or within the current calendar year.

If your business makes sales into other states, know that many states have adopted provisions similar to Indiana's, but there may be important differences. The [Streamlined Sales Tax website](#) is a useful resource for remote seller rules in other states. See DOR's website for more information on [remote sellers](#).

## Marketplace Facilitators

Another factor to be aware of is the impact of marketplace facilitators. Marketplace facilitators are businesses or people who own, operate, or otherwise control a "marketplace" and facilitate a retail transaction. If you're selling your goods out of state through a marketplace facilitator such as Amazon or Etsy or renting out your home through Airbnb, these platforms are likely responsible for collecting and remitting sales tax on your behalf. If you are unsure, you should verify that the marketplace is collecting and remitting on your behalf.

There's a potential impact on those who use marketplace facilitators including restaurants, food sales and rental of accommodations. In addition to sales tax, if a marketplace is facilitating transactions that are subject to other taxes, such as FAB or CIT, the marketplace is required to collect those taxes as well, where applicable.

See DOR's website for more information on [marketplace facilitators](#).

# Filing and Paying Taxes

## File and Pay on **INTIME**

DOR’s e-services portal, the Indiana Taxpayer Information Management Engine (INTIME) enables business customers to file, pay and manage many of their taxes in one convenient location, 24/7. The tax types listed below are available via INTIME:

- County Admissions
- County Innkeeper’s
- Electronic Cigarette
- Employment Agency License
- Fiduciary
- Financial Institution
- Fireworks Public Safety Fee
- Food and Beverage
- Fuel Inventory
- Gasoline Use
- Heavy Equipment Rental
- Indianapolis Motor Speedway
- Motor Fuel
- Motor Vehicle Rental Excise
- Non-Profit
- Other Tobacco Products
- Pari-Mutuel Admissions
- Pari-Mutuel Wagering
- Partnership
- Petroleum Severance License
- Racino Fees
- Racino Wagering
- Rail, Commuter or Electric
- Riverboat Wagering
- S Corporation
- Sales and Use Tax
- Special Fuel
- Sports Betting
- Supplemental Wagering
- Terminal Operator
- Tire Fee
- Transporter License
- Type II Gaming
- Utility Receipts
- Utility Services Use Tax
- Vehicle Sharing Excise
- Wireless Prepaid Fee
- Withholding

Businesses who owe taxes reported on the IT-40 series of forms can use INTIME to make [individual income tax payments](#) by bank payment (ACH debit or e-check) or credit card (Visa, MasterCard or Discover). Payments accepted via INTIME include:

- Bill payment – Make individual tax payments of one or more liabilities or cases.
- Estimated payment – Pay individual income tax installment payments and view estimated payment history.
- Extension payment – Make expected individual income tax payment, as a result of not being able to file a completed tax return by the due date.
- Individual income tax payment – Pay the amount of tax due as a result of filing an Indiana individual income tax return.

If you’re new to INTIME, several guides are available on DOR’s website including guides for business customers, withholding and many more. Visit the [INTIME tax center](#) for more information.

## Paper Filing and Payment Methods

Most business taxes must be filed electronically. However, for taxes that do not require electronic filing, you may choose to file a paper form and pay with a check or money order. You can find a [list of addresses to mail paper forms, coupons and checks or money orders](#) on DOR’s website. Be sure to address the envelope to the Indiana Department of Revenue.

# Closing a Business Account

## Business Closures

To close your business tax accounts with DOR, you must submit a Business Tax Closure Request, Form BC-100, which is available on [DOR's business tax forms page](#) and is available to e-file via [INTIME](#). You may send the completed form and documentation by fax to 317-232-1021 OR mail to:

Indiana Department of Revenue  
Tax Administration Processing  
P.O. Box 6197  
Indianapolis, IN 46206-6197

Do not duplicate the submittal of your business closure form. Mailing the form and then faxing it creates duplication and may slow down processing.

## Corporate Dissolutions

Corporations and LLCs dissolving in Indiana must file a notice of Corporate Dissolution, Liquidation or Withdrawal Form IT-966, which available on [DOR's corporate tax forms page](#) and is available to e-file via [INTIME](#). Send the completed form to:

Indiana Department of Revenue  
Enforcement Division/Corporate Dissolutions  
100 North Senate Ave., Room N241  
Indianapolis, IN 46204-2253

Corporations that fail to file the proper dissolution forms with DOR may not be relieved of other tax obligations. Officers and shareholders may have personal liability if the corporation fails to submit required paperwork.

## Additional Agency Requirements

Be aware that **closing your business with DOR does not end your obligations to any other agency**. You should also notify the following agencies of your business closure:

- **Secretary of State:** you can dissolve your formal business structure through [INBiz](#).
- **Department of Workforce Development** – if you have employees, file a [SUTA Account Number Termination or Transfer Request with DWD](#).
- **Local Government:** you may also need to notify your local county assessor of your business closure; you can find contact information at [the DLGF website](#).
- **Federal Government:** visit the [IRS small business center](#) for information on federal business closure requirements.

# Contact Information and Resources

Contact information is subject to change. Check [DOR's contact information](#) for the most up-to-date listings.

## Contact DOR by Phone

Contact	Phone Number
Individual Income Tax Questions	317-232-2240
Business Tax Questions	317-232-2240
Corporate Income Tax Questions	317-232-0129
Collection/Liability Inquiries	317-232-2240
Motor Carrier Services	317-615-7200
Letter of Good Standing	317-232-5977

## Other Ways to Contact DOR

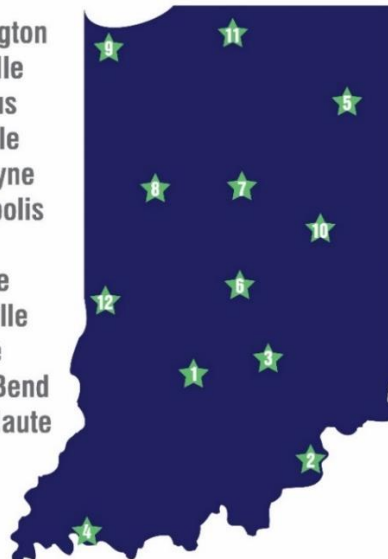
If assistance is needed with a business or corporate tax account, contact DOR via [INTIME](#) to submit a question or get your issue resolved easily and efficiently.

You can [respond to a letter, notice or bill](#) using INTIME, or to [send DOR a secure INTIME message](#), log in, go to the "All Actions" tab and click on the "Messages" section.

Make an appointment to visit one of our district offices or call us at any of the phone numbers listed at [DOR's district office contact information page](#). Our office hours are typically Monday through Friday from 8 a.m. to 4:30 p.m. ET.

## District Office Locations

1. Bloomington
2. Clarksville
3. Columbus
4. Evansville
5. Fort Wayne
6. Indianapolis
7. Kokomo
8. Lafayette
9. Merrillville
10. Muncie
11. South Bend
12. Terre Haute



# DOR Resources

## Social Media

Connect with DOR at @INRevenue on the following social media outlets:



## Subscribe to DOR Updates

DOR offers [email subscriptions](#) for [important notices](#), the [latest news](#), and most of our [Tax Library](#) sections.

## Tax Bulletin

[Subscribe to Tax Bulletin](#), a monthly e-newsletter for tax practitioners and businesses.

## Tax Library

Access [Information Bulletins](#) relating to income and sales tax, Departmental Notices and more by visiting [DOR's Tax Library](#).

# Additional Resources

## Indiana Small Business Organizations and Resources

- [Indiana Small Business Development Center](#)
- [Small Business Administration](#)
- [Indiana SCORE](#)

## Federal Resources

- [IRS Small Business and Self-Employed Tax Center](#)
- [IRS Small Businesses Virtual Workshop](#)
- [Other State Government Websites](#)

## Requirements and Information for Employers

- Apply for a FEIN and comply with all federal regulations, see the [IRS Employer Tax Guide](#)
- Register for state unemployment insurance and report wages, see the [DWD Employer Handbook](#)
- Report newly hired and re-hired employees, see the [New Hire Registry](#)
- Learn about employee wage, hour and occupational safety requirements, see the [DOL website](#)

# DOR Pyramid of Excellence

DOR's Pyramid of Excellence includes the agency's mission, vision, and purpose, all of which were reengineered to capture the culture and brand DOR is building upon. This symbol is the compass for our organization.

