



Indiana Department of Revenue
Business Exemption Application

Business name

Taxpayer ID number

Physical business address:

Street

Federal identification number

City

State

ZIP Code

Contact person responsible for filing tax forms:

Name

Telephone number

Email address

Mailing address for sales/withholding coupons, MCFT/IFTA quarterly returns, or IRP/BPR renewal packets:

Street

City

State

ZIP Code

Check all tax

type(s) that apply:

Sales and Use Tax

Withholding Tax

Motor Carrier Fuel Tax (MCFT)

International Fuel Tax Agreement (IFTA)

International Registration Plan (IRP)

Indiana Base Plate Registration (BPR)

I request an exemption from the requirement to file electronically.

I request an exemption from the requirement to pay electronically.

The reason I am requesting an exemption(s) for the above tax type(s) is due to:

Religious beliefs

Policy of organization prohibits electronic filing and/or payment

No computer/Internet access

Under penalties of perjury, I declare I have examined this application and, to the best of my knowledge and belief, all information is true, correct and complete.

Signature of responsible officer

Date signed

Print or type name of responsible officer

Phone number

Mail to: Sales and Withholding
Indiana Department of Revenue
P.O. Box 6197
Indianapolis, IN 46206-6197

OR

Mail to: Motor Carrier Services
Indiana Department of Revenue
7811 Milhouse Rd., Suite M
Indianapolis, IN 46241-9524

Fax: 317-232-1021

Fax: 317-615-7333 (IFTA/MCFT) or 317-615-7310 (IRP/BPR)

For Departmental Use Only

Approved

Denied

Initials _____ Date _____

Instructions for Form BT-EX

Exceptions

The department recognizes that not all businesses will be able to comply with the law due to special circumstances. With that in mind, a few exceptions may be allowed.

The exceptions include:

- Religious beliefs
- Policy of organization that prohibits electronic filing and/or electronic payment
- No computer/Internet access

Completing the Application

Complete the top portion of the application by entering information specific to your business.

- Enter your federal ID number and/or a department-issued taxpayer ID number.
- Enter the physical address of the business. Do not enter a post office box number.
- Enter in the appropriate boxes the current mailing address for where the:
 - ◆ Sales and use tax and/or withholding coupons are to be sent, or
 - ◆ Quarterly tax returns for MCFT-101 or IFTA-101 are to be sentor
 - ◆ IRP/BPR Renewal packets are to be sent.

Check the box indicating whether you are requesting an exemption to electronically file your return and/or to pay taxes due. You can select one or both options.

Then, check the box indicating for which reason you are requesting an exemption. If you are requesting an exemption for a reason other than those listed, you must:

- Complete this form, leaving the exemption boxes on the front unchecked, and
- Attach a detailed statement explaining why you are requesting an exemption

If no boxes are checked and no explanation letter attached, the exemption may be denied.

Signature

This request for a business exemption will not be approved unless the responsible officer or sole proprietor signs and dates the application.

What Happens After I File?

The department will contact you by mail after reviewing your application. If your request is approved, you will receive a letter. If your request for an exemption has been denied, you will receive a letter that will include information for how to protest the decision.

Send the completed application one of three ways:

Mail: Sales and Withholding
Indiana Department of Revenue
P.O. Box 6197
Indianapolis, IN 46206-6197

Fax: 317-232-1021

Email: businesstaxassistance@dor.in.gov

Mail: Motor Carrier Services
Indiana Department of Revenue
7811 Milhouse Rd., Suite M
Indianapolis, IN 46241-9524

Fax: 317-615-7333 (IFTA/MCFT) or 317-615-7310 (IRP/BPR)

Email: indianamotorfuel@dor.in.gov (IFTA/MCFT) or
indianairp@dor.in.gov (IRP/BPR)

Sales and Withholding Electronic Filing Mandate

The 2012 Indiana state legislature passed a law that requires retail merchants to report and remit sales/use tax electronically, and withholding agents to report and remit withholding taxes electronically. This requirement affects all filings made after Dec. 31, 2012.

Questions about Sales and Withholding Mandate

If you have questions about this application or the electronic filing mandate, contact the department by:

- Phone at 317-232-2240
- Email at businesstaxassistance@dor.in.gov

Motor Carrier Electronic Filing Mandate

The 2011 Indiana state legislature passed a law that requires all motor carriers to electronically report and remit Motor Carrier Fuel Tax (MCFT) and International Fuel Tax Agreement (IFTA) taxes.

In 2013, the Indiana state legislature passed a law stating that the registration for commercial vehicles under the base plate registration (BPR) program must be by electronic means, and that a vehicle registered under IRP shall be filed electronically with the department of state revenue as well.

Questions about the Motor Carrier Mandate

If you have questions about the motor carrier electronic filing mandate, contact the Motor Carrier Services Division by:

- Phone at 317-615-7345
- Email at IndianaMotorFuel@dor.in.gov