




## Indiana Department of Revenue Form BT-1 Checklist

Applicants need to have the following information available when registering a business or updating business information with the Indiana Department of Revenue (DOR) using Form BT-1, Business Tax Application.

- Federal Tax ID Number / Federal Employer Identification Number (FEIN). A FEIN / Tax ID Number is needed to complete the application. Businesses who need a FEIN / Tax ID Number can receive the number from the IRS.
- Indiana Taxpayer Identification number (TID). The TID is requested when adding a location to an existing business account or when registering an existing location for other tax types. Businesses that need a TID from Indiana can receive the number by contacting DOR at [www.in.gov/dor/about/contact-us](http://www.in.gov/dor/about/contact-us).
- Business contact name and daytime telephone number.
- Reason for the application. Choices include: registering a new business, adding a location to an existing business or adding a new tax type. For more information about business tax types, visit the New Small Business Education Center at [www.in.gov/dor/i-am-a/business-corp/business-education](http://www.in.gov/dor/i-am-a/business-corp/business-education).
- Legal name, partnership name, corporate name, other entity name or sole owner name.
  - Instructions for sole proprietors: When registering as a sole proprietorship, use your legal name for the registration (John Q. Public). The name of the business will be listed under "Doing Business As" (DBA) further in the application.
- Business trade name or DBA.
- Type of organization. Descriptions of the different types of organizations are listed on the Indiana Secretary of State INBiz website at [inbiz.in.gov/business-entity](http://inbiz.in.gov/business-entity).
- State of incorporation, date of incorporation, state of commercial domicile and the date authorized to do business in Indiana, if the business is not incorporated in Indiana. This information is required for corporations.
- North American Industry Classification System (NAICS) code. A list of NAICS codes is available here: [www.naics.com/search-naics-codes-by-industry](http://www.naics.com/search-naics-codes-by-industry).
- Responsible officer information (including Social Security number).
  - Instructions for sole proprietors: The owner's legal name and Social Security number must be listed as the responsible officer when completing Form BT-1.
- Business location's phone number and mailing address.
- Tax type(s) for which the business is registering.
- Outstanding tax liabilities. Note that any outstanding tax liability (back taxes) owed by the applicant or an owner, partner or officer will delay approval.

<b>A separate application is required for each business location.</b>		
To file this application online, visit: <a href="http://inbiz.in.gov/BOS/Home/Index" style="color: blue; text-decoration: underline;">inbiz.in.gov/BOS/Home/Index</a>		
<b>Section A: Taxpayer Information (see instructions on page 1)</b> Please print legibly or type the information on this application.		Visit <a href="http://INTIME.dor.in.gov">INTIME.dor.in.gov</a> for an easier way to file and pay your business taxes online.
1. Federal Identification Number (FEIN): _____	2. If this business is currently registered with the Department of Revenue, enter your Taxpayer Identification Number (TID): _____	
3. Name of contact person responsible for filing tax forms. (Complete Section I)	4. Contact person's daytime telephone number: A _____ B Ext. _____	
5. Check (only one) reason for filing this application: Starting New Business    Business Under New Ownership    To Change Type of Organization To Add Location to Existing Account    To Register for Other Type(s) of Tax    Other _____		
6. Owner name, Legal name, Partnership name, Corporate name or Other entity name:    Check if foreign address (See instructions)  B _____ If sole owner (last name, first name, middle initial, Suffix) C _____ Primary Address: D _____ City: E _____ State: F _____    ZIP Code: G _____ County: H _____ Email Address: I _____	7. Business trade name or DBA and physical location: (This name and address is for the business location.)    Check if foreign address (See instructions) Name: B _____ <b>P.O. Box numbers cannot be used as a business location address.</b> Street Address: C _____ City: D _____ State: E _____    ZIP Code: F _____ County: G _____    Township: H _____ Business Location Telephone Number: I _____    J Ext. _____	
8. Check the type of organization of this business: Sole Proprietor    Partnership    LLP    LP    Corporation    S Corp LLC    Nonprofit    Fed Govt    Other Govt    Other _____		
9. Indiana Secretary of State Control # _____ See <a href="http://www.in.gov/sos">www.in.gov/sos</a> for requirements.		
10. All corporations answer the following questions: Otherwise, proceed to Question 11.		
A. State of Incorporation:	B. Date of Incorporation: Month    Day    Year	C. State of Commercial Domicile:
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana.    Month    Day    Year		E. Accounting period year ending date:    Month    Day
11. North American Industry Classification System (NAICS): Please enter a primary and any secondary code(s) that may apply. <span style="float: right;"><b>PRIMARY</b></span>		
12. Owner, Partners, or Officers (Attach separate sheet if necessary.) <b>Social Security Numbers are required in accordance with IC 4-1-8-1.</b>		
A Social Security Number	B RO Start Date	C    E    E    F Last Name, First Name, Middle Initial, Suffix
1		G    H Title    Street Address    City    State    ZIP Code
2		
3		
13. <input checked="" type="checkbox"/> <b>Are you a Marketplace Facilitator? (See instructions and complete Line 14 and Section J)</b>		
14. <b>Tax(es) to be Registered for this Business Location (Check all that apply.)</b>		
A Withholding Tax (Complete Section C.)	F Private Employment Agency (See instructions on page 2.)	
B County Innkeepers Tax (Complete Section E.)	G Tire Fee (Complete Section G.)	
C Food and Beverage Tax (Complete Section D.)	H Heavy Equipment Rental Excise Tax (Complete Section H.)	
D Motor Vehicle Rental Excise Tax (Complete Section F.)	I Peer to Peer Vehicle Excise Tax (Complete Section I.)	
E Sales Tax (Complete Section B for a Registered Retail Merchant Certificate.)		

**Section B: Sales Tax (RST) Tax Registration (Valid for two years, see instructions on page 2)**  
 (\$25 Nonrefundable Registration Fee for Retail Merchant Certificate)  
 Contact the Department at (317) 232-2240 for more information regarding these taxes.

1. Registration date of this location under this ownership: * See Instructions on page 2.	Month                      Year	8. Estimated monthly taxable sales: \$ (Must be \$1 or more; see instructions on page 2)																																		
<b>Check the appropriate responses.</b>																																				
2. Is this business seasonal?    Yes    No If yes, check active months. (Check no more than nine.)	<table border="1" style="width:100%; border-collapse: collapse; font-size: small;"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>F</td><td>G</td><td>H</td><td>I</td><td>J</td><td>K</td><td>L</td> </tr> <tr> <td>Jan</td><td>Feb</td><td>Mar</td><td>Apr</td><td>May</td><td>Jun</td><td>Jul</td><td>Aug</td><td>Sep</td><td>Oct</td><td>Nov</td><td>Dec</td> </tr> </table>												A	B	C	D	E	F	G	H	I	J	K	L	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
A	B	C	D	E	F	G	H	I	J	K	L																									
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec																									
3. Will you provide lodging or accommodations for periods of less than 30 days?    Yes    No If yes, complete Section E.	9. Do you sell tires?    Yes    No If yes, complete Section G.																																			
4. Will prepared foods or beverages be sold/catered? Yes    No If yes, complete Section D.	10. Will Heavy Equipment be rented for less than 30 days from this location? Yes    No If yes, complete Section H.																																			
5. Will alcoholic beverages, beer, wine or packaged liquor be sold from this location?    Yes    No If yes, and you have one, enter your ATC Permit Number. Expiration Date                      Month                      Day                      Year	11. Are you registered for Streamline Sales Tax?    Yes    No If you are registered, enter your Streamline Sales Tax (SSTID) Number. If you should need to register (you must file online) go to <a href="http://www.in.gov/dor/i-am-a/business-corp/sales-tax/streamlined-sales-tax">www.in.gov/dor/i-am-a/business-corp/sales-tax/streamlined-sales-tax</a>																																			
6. Will cars or trucks (less than 11,000 lbs Gross Vehicle Weight) be rented for less than 30 days from this location? Yes    No If yes, complete Section F.	12. If you are reporting sales tax on a consolidated basis, is this location to be included in your consolidated account? Yes    No If yes, enter your Reporting Number (TID). _____																																			
7. Do you occasionally make sales in the State of Indiana at fairs, flea markets, etc?    Yes    No																																				

**Section C: Withholding Tax (WTH) Registration (see instructions on page 2)**  
 (No Registration Fee)  
 Contact the Department at (317) 232-2240 for more information regarding this tax.

1. Accounting Period Year Ending Date <u>  12  </u> <u>  31  </u> Month                      Day	2. Date taxes first withheld from an Indiana resident/employee under this ownership Month                      Year	3. Anticipated monthly wages paid to Indiana resident/employees \$
4. Mailing name and address for <b>WTH</b> tax returns (if different from Section A, Line 6)                      Check if foreign address (see instructions)  In care of: B _____ Street Address: C _____  City: D _____ State: E _____ ZIP Code: F _____		
5. Are you a Race Team withholding income taxes for Race Team Members who are nonresident employees/independent contractors?    Yes    No		

**Section D: Food and Beverage (FAB) Tax Registration (see instructions on page 3) (No Additional Fee)**  
 Sales Tax Section B must also be completed.  
 Contact the Department at (317) 232-2240 for more information regarding this tax.

Complete this section if prepared foods or beverages will be sold.

1. Date of first sales at this location under this ownership  Month                      Year	2. Enter the name(s) of the county(ies), city(ies) and/or town(s) where prepared foods or beverages are sold or catered and list start dates.  <table style="width:100%; border-collapse: collapse;"> <tr> <td align="center" style="width:33%;">A County</td> <td align="center" style="width:33%;">B City or Town</td> <td align="center" style="width:33%;">C Starting Date</td> </tr> <tr> <td>1. _____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>2. _____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>3. _____</td> <td>_____</td> <td>_____</td> </tr> </table>	A County	B City or Town	C Starting Date	1. _____	_____	_____	2. _____	_____	_____	3. _____	_____	_____
A County	B City or Town	C Starting Date											
1. _____	_____	_____											
2. _____	_____	_____											
3. _____	_____	_____											

**Section E: County Innkeepers Tax (CIT) Registration (see instructions on page 3) (No Additional Fee)**

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

Complete this section if you will provide lodging or accommodations for periods of less than thirty days.

1. Date room rentals or accommodations begin from this location

Month Year

**Section F: Motor Vehicle Rental (MVR) Excise Tax Registration (see instructions on page 3) (No Additional Fee)**

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

If cars or trucks (less than 11,000 lbs Gross Vehicle Weight) will be rented for less than thirty days from this location, complete this section.

1. Date motor vehicle rental or leasing begins

Month Year

2. Tax District Number: \_\_\_\_\_

If unknown, contact the County Assessors office.

**Section G: Tire Fee (TIF) Registration (see instructions on page 3) (No registration fee)**

Contact the Department at (317) 232-2240 for more information regarding this fee.

Complete this section if you will be selling new replacement tires and/or new tires mounted on motor vehicles.

1. Date sales begin from this location:

Month Year

**Section H: Heavy Equipment Rental Excise Tax Registration (see instructions on page 3) (No Additional Fee)**

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

If heavy equipment will be rented for less than thirty days from this location, complete this section.

1. Date heavy equipment rental or leasing begins

Month Year

2. Tax District Number: \_\_\_\_\_

If unknown, contact the County Assessors office.

**Section I: Peer to Peer Vehicle Sharing Excise Tax**

If vehicle sharing will be for less than thirty days from this location, complete this section.

1. Date vehicle sharing begins

Month Year

**Section J: Marketplace Facilitator**

See instructions for more details on Marketplace Facilitators.

1. Does this business operate a marketplace on which it facilitates sales to Indiana customers?  
If box is checked, ensure section B is complete.

2. Does this marketplace facilitate the provision of accommodations to Indiana customers?  
If box is checked, ensure section E is complete.

3. Does this marketplace facilitate the sale and delivery of prepared food to Indiana customers?  
If box is checked, ensure section D is complete.

4. Does this Marketplace facilitate the sharing of personal vehicles?  
If box is checked, ensure section I is complete.

A marketplace is a forum used to connect sellers to buyers. A business is a marketplace facilitator if it operates a marketplace **AND** collects the payment or provides access to payment services on behalf of the seller. These boxes should not be checked unless the registering business is operating a marketplace **AND** facilitating sales for third parties. A business that is selling through a marketplace should **NOT** check any of these boxes.

**Section K: Signature Section**

Contact the Department at (317) 232-2240 for more information regarding this application.

I hereby certify that the statements are correct.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

This application **must** be signed by the owner, general partner, corporate officer, or resident agent **before it will be accepted by the Department.** (IC 6-8.1-3-4)**Note:**

Failure to remit sales tax due and/or income tax withheld is a felony punishable by imprisonment, a fine of \$10,000 plus a 100-percent fraud penalty.

**The partners or corporate officers are each personally, jointly and severally liable for the sales and use tax\* collected and the withholding tax withheld. These taxes are trust fund taxes and are not discharged in bankruptcy proceedings.****\*This includes: County Innkeepers Tax (CIT), Food and Beverage Tax (FAB), Tire Fee (TIF), and Motor Vehicle Rental and County Supplemental Excise Tax (MVR).****Mail To:**Indiana Department of Revenue  
Tax Administration Processing  
P. O. Box 6197  
Indianapolis, IN 46206-6197**Private Employment Agencies Only****Mail To:**Titles and Clearances Division  
100 N. Senate Ave  
Indianapolis, IN 46204For additional information about private  
employment agencies:  
Call (317) 232-5977

# Instructions for Completing Form BT-1

Please allow four to six weeks for processing.

**Purpose:** Form BT-1 is an application used when registering with the Indiana Department of Revenue for Sales Tax, Withholding Tax, Out-of-State Use Tax, Food and Beverage Tax, County Innkeepers Tax, Tire Fee, and Motor Vehicle Rental Excise Tax, or a combination of these taxes. The form also allows you to add a new tax type to an existing registered location in the event your business activities expand.

- Be sure to answer all applicable questions. Failure to do so may result in delays in establishing an account for you or may result in penalty assessments for returns that cannot post to your account.
- Please print legibly or type the information on your application.
- **Note:** Any outstanding tax liability owed by the applicant or an owner, partner, or officer will delay application approval.

## Section A

(This section is devoted to taxpayer information.)

**Line 1:** According to federal guidelines, most partnerships and all corporations are required to obtain a Federal Identification Number (FID). This number is also required whenever you withhold federal income tax from employees, regardless of ownership type. If you have a FID, enter it on Line 1. This form may be submitted to the Department of Revenue prior to receiving your FID. If you have applied, but have not yet received your federal identification number, indicate “applied for” on Line 1. You may get this number by completing the Internal Revenue Service Form SS-4. This form may be obtained from your local IRS office or by calling 1-800-829-3676. Your FID is assigned to you by the Internal Revenue Service.

**Line 2:** The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 13-digit number shown on the Registered Retail Merchant Certificate and/or vouchers or returns.

**Lines 3 and 4:** Enter the name and the daytime telephone number of a person within your organization whom the Department may contact about tax-related matters for this location.

**Line 5:** Check the reason (only one) that explains why you are filing this application.

**Note: Canadian/foreign address** If you indicate it is a foreign address please complete the address following U.S. Postal guidelines. The City line should show the Country name written in full and preferably in capital letters. A Canadian address should be shown the same as a U.S. address. Use the standard two-character abbreviations for provinces and territories. It will go on the State line.

**Line 6:** These lines are for your ownership name and mailing address. On the first line, enter the ownership name of your business. If you are a sole proprietor, enter your last name, first name, and middle initial. If you are a corporation, enter the corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. If you are a nonprofit organization, enter your organization’s name as listed with the Internal Revenue Service. All government agencies should list their proper agency name. Enter the address of the ownership. Your email address is optional.

**Line 7:** If your business is conducted under a trade name or DBA (doing business as) name, enter it here. Enter the location street address, city, state, zip code, county, and township. If you do not know your township, contact your county assessor. Enter the telephone number of the business location. If you are conducting business activities from your home, enter your home telephone number (include the area code).

**Note:** The business location address cannot be a P.O. Box number.

**Line 8:** This line is used to indicate the type of organization of your business. For detailed information about the different types of organizations, go to: [www.in.gov/sos/business](http://www.in.gov/sos/business)

**Line 9:** Enter your Indiana Secretary of State Control number, if you have one.

**Line 10:** This information is to be completed only if you are a corporation. Otherwise, proceed to Question 11.

- A) “*State of Incorporation*” is the state where your Articles of Incorporation were filed.
- B) “*Date of Incorporation*” is the date you incorporated.
- C) “*State of Commercial Domicile*” is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.
- D) “*Enter the date authorized to do business in Indiana.*” This date is obtained from the Indiana Secretary of State’s Office for any foreign corporation not incorporated in Indiana seeking authority to transact business in Indiana.
- E) “*Accounting Period Year Ending Date*” is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is Dec. 31. If you are on a fiscal year, the accounting period date will be a date other than Dec. 31.

**Line 11:** Enter the North American Industry Classification System (NAICS) code (available at [www.naics.com/search-naics-codes-by-industry](http://www.naics.com/search-naics-codes-by-industry)) for your business activity. You may enter up to four codes. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. If you are currently using a six-digit code that is not on the list, but has been approved by the IRS, use that number(s).

**Line 12:** This section **must** be completed for processing of this form. If the business is a **Sole Proprietorship**, enter the owner’s Social security number, last name, first name, middle initial, title as owner and home address. If the business is a **Partnership**, enter each general partner’s Social Security number, name (last name, first name, middle initial), title of the partner, and home address. If you are a **Corporation**, enter the Social Security numbers, names of the corporate officers, titles, and home addresses. If you are a **Governmental Agency** or other type ownership, enter Social Security number(s), name(s) of official officer(s), title(s), and home address(es). **Social Security numbers are required in accordance with IC 4-1-8-1.** Affiliates of the registering entity listed on Line 6 must provide the Federal Identification Number, its entity name and address as well as the names, addresses and Social Security numbers of the affiliate’s responsible officers or partners. Attach additional sheets if necessary.

## Tax Registration

**Line 13:** If the box is checked here you must complete select the tax types from question 14 you wish to register for and complete section J.

**Line 14:** Check (all that apply) the type of tax(es) you wish to register for this business location.

### Private Employment Agency Instructions

Complete Section A and the Signature Section of the BT-1.

Contact Licensing at 317-232-5977 for a separate application which will need to be completed and submitted with your BT-1. **See Signature Section for mailing address.**

## Section B

### Retail Sales Tax Account: \$25 Nonrefundable Registration Fee

**Retail Sales Tax** is applicable whenever selling activities are conducted in Indiana; whenever a business location, warehouse, distribution center exists; or whenever employees solicit or take orders for your products in Indiana (this includes wholesalers). Upon registration for retail sales tax, the Department will issue a Registered Retail Merchant Certificate. The registration fee of \$25 is a nonrefundable processing fee and must be remitted with this application when registering for sales tax. Each business location, including manufacturers, per 45 IAC 2.2-8-7, must have a separate Registered Retail Merchant Certificate. A change of ownership requires a new application to be filed along with the \$25 fee. For example: A sole proprietor changing to a partnership or corporation is a change of ownership. **Retail sales tax rate is seven percent (.07).**

Indiana law (Ind. Code 6-2.5-2-1(d)) requires a seller without a physical location in Indiana to obtain a registered retail merchant's certificate and collect and remit applicable sales tax if the seller's gross revenue from sales into Indiana exceeds \$100,000 in the previous calendar year or the current calendar year. Sales into Indiana include any combination of sales of tangible personal property delivered into Indiana, products transferred electronically into Indiana, and services delivered in Indiana.

This same economic nexus registration requirement applies to marketplace facilitators effective July 1, 2019.

As of Jan. 1, 2007, all Registered Retail Merchant Certificates are valid for two years. The Indiana Department of Revenue will automatically renew the certificate 30 days before the expiration date, at no cost to the merchant, as long as all sales returns and payments are up to date. However, if a retail merchant has unpaid sales tax debts, the Department may not renew the certificate. Merchants cannot continue to operate a business without a valid certificate. Read Indiana Code 6-2.5-8-1 for more information.

**Line 1:** Enter the date or anticipated date selling activities will begin. If you want to make purchases prior to your doors actually opening, use the date your purchasing will begin for "Date of First Sale."

**Line 2:** Enter the dollar amount of your estimated monthly taxable sales. Wholesalers and manufacturers please enter \$1. If this is left blank or you put in zero, you will be set up on a monthly filing status.

**Lines 3 through 12:** Answer either "yes" or "no" as required and provide additional information as requested.

## Section C

### Withholding Tax Account: No Additional Fee

The following section is to be completed if you have employees in your workplace subject to Indiana Adjusted Gross (State) Income Tax. If you are registering for Withholding Tax, you must have a Federal Identification Number or have applied for one. There is no application fee for a withholding tax account. The withholding rates will be mailed to you on Departmental Notice # 1 (DN # 1) upon processing of the application.

Indiana employers must withhold Indiana state tax from employees who work in Indiana but are not residents of Indiana. The only exception is when an employee is a full-year resident of one of the states that has entered into a reciprocal agreement with Indiana. Also, county income tax must be withheld at the nonresident rate if the Indiana county is the county of principal employment.

**Line 1:** For a calendar year filing status, your accounting period date is December 31.

**Line 2:** List date taxes were first withheld.

**Line 3:** Enter dollar amount of anticipated monthly wages paid to your Indiana employees.

**Line 4:** If you want your withholding tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

**Line 5:** Indicate if you are a Race Team withholding income taxes for Race Team Members who are nonresident employees/independent contractors.

## Section D

### Food and Beverage Tax Account: No Additional Fee

The Food and Beverage Tax applies to the sales of food and beverages in adopting counties and/or cities. To obtain an account, you must be registered for sales tax for the location on this application. To determine if the food and beverage tax applies to your business, contact your County Auditor to see if your business location is in an adopting county and/or city.

**Line 1:** Enter the date of first sales of food and/or beverages from this location or enter the date you plan to begin.

**Line 2:** Enter the name(s) of the adopting county(ies), city(ies), and/or town(s) where prepared foods or beverages are sold or catered and list the starting date(s) for each.

## Section E

### County Innkeepers Tax Account: No Additional Fee

The County Innkeepers Tax applies to the rental or leasing of hotel/motel rooms or accommodations for periods of less than 30 days. To obtain an account for this tax, you must be registered for sales tax for the location on this application. To determine if this tax applies to your business, contact your county auditor to see if your location is in an adopting county, and if so, whether the tax is submitted to the state or to the county.

**Line 1:** Enter month /year when room rentals/ accommodations will begin.

## Section F

### **Motor Vehicle Rental Excise Tax Account:** *No Additional Fee*

To obtain an account for this tax, you must be registered for sales tax for the location on this application. Every organization engaged in the rental or leasing of motor vehicles (weighing less than 11,000 lbs Gross Vehicle Weight) for less than 30 days is required to collect the Motor Vehicle Rental Excise Tax. **The motor vehicle rental excise tax rate is four percent (.04).**

A supplemental rental excise tax may be in effect for some counties. Contact the Department at (317) 232-2240 for additional information.

**Line 1:** Enter month / year when renting/leasing motor vehicles will begin.

**Line 2:** Enter the tax district number of this business location. If unknown, contact the County Assessor.

## Section G

### **Tire Fee Registration:** *No Additional Fee*

Complete this section if you will be selling new replacement tires and/or new tires mounted on motor vehicles.

**Line 1:** Enter the date of first tire sales.

## Section H

### **Heavy Equipment Rental Excise Tax Registration:** *No Additional Fee*

To obtain an account for this tax, you must be registered for sales tax for the location on this application. Every organization engaged in the rental or leasing of Heavy Equipment for less than 30 days is required to collect the Heavy Equipment Rental Excise Tax. **The heavy equipment rental excise tax rate is two point twenty-five percent (.0225).**

**Line 1:** Enter month / year when renting/leasing heavy equipment will begin.

**Line 2:** Enter the tax district number of this business location. If unknown, contact the County Assessor.

## Section I

### **Peer to Peer 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 means other than a sharing program. The tax is imposed on vehicle sharing for less than 30 days at a rate of two percent on the gross retail income received by the retail merchant (the sharing program or the vehicle owner if not shared on a sharing program). Exemptions include trucks shared with a gross weight exceeding 11,000 pounds, sharing by a funeral director when he or she uses the vehicle as part of the services provided by a funeral director, and sharing that meets the sales tax exemption under IC 6-2.5-5-54(b). The driver of the vehicle is liable for the tax, and the tax is a separate amount added to the consideration for the sharing.

## Section J

### **Marketplace Facilitator**

A “marketplace” means a forum that a marketplace facilitator uses to connect sellers to purchasers for the purpose of making retail transactions involving a seller’s products by means of any of the following:

- Listing, making available, or advertising products.
- Transmitting or otherwise communicating an offer or acceptance of a retail transaction of products between a seller and a purchaser.
- Providing or offering fulfillment or storage services for a seller.
- Setting prices for a seller’s sale of the seller’s products.
- Providing or offering customer service to a seller or a seller’s customers, or accepting or assisting with taking orders, returns, or exchanges of products sold by a seller.
- Branding sales as those of the marketplace facilitator.

The forum that constitutes the marketplace can be either physical or electronic. The seller’s products at issue may include tangible personal property, specified digital products, rooms, lodgings, or accommodations, or enumerated services.

A marketplace is facilitating a transaction when it does any of the following on behalf of the seller:

- Collects the sales price or purchase price of the seller’s products.
- Provides access to payment processing services, either directly or indirectly.
- Charges, collects, or otherwise receives fees or other consideration for transactions made on its electronic marketplace.

**Line 1:** Check box if the registering business qualifies as a “marketplace facilitator” pursuant to IC 6-2.5-1-21.9, as described above.

If the box is checked, then Section B must be filled out.

**Line 2:** Check box if the marketplace is facilitating the provision of accommodations in Indiana.

If the box is checked, then Section E must be filled out. The business will be automatically registered for all adopting counties.

However, the marketplace will only be required to file a return for an adopting county for periods in which it facilitates accommodations in that county.

**Line 3:** Check box if the marketplace is facilitating the sale and delivery of prepared food to customers in Indiana.

If the box is checked, then Section D must be filled out. Use Box #2 to list all adopting locations from which food will be picked up. Please attach a list of locations if the space allotted is insufficient. The marketplace will have to file a monthly return for all locations for which it registers even if the marketplace does not facilitate sales from that location in the period.

**Line 4:** Check box if the marketplace is facilitating the sharing of personal vehicles through a vehicle sharing program.

If the box is checked Section I must be filled out.

## Electronic Funds Transfer

### Who is required to remit by EFT?

If your average monthly tax liability is over \$10,000 per month for any of the following tax types, you are required to register for EFT and remit tax payments electronically: withholding tax, sales tax, use tax, and/or out-of-sales use tax. **Note:** If you are subject to Tire Fee and are required to remit your sales tax by EFT, you are also required to remit the Tire Fee by EFT.

### Can I Voluntarily Remit by EFT?

Any business taxpayer who wishes to remit withholding tax and or sales/use tax may register for EFT and make payments electronically.

### How to Register for EFT?

You may register for the traditional EFT Program - Automated Clearing House (ACH) Debit or ACH Credit. Download the Electronic Payment Guide (EFT-100) at [forms.in.gov/Download.aspx?id=2362](https://forms.in.gov/Download.aspx?id=2362).

If you have any questions about EFT or would like us to send you additional information, contact the EFT Section by calling (317) 232-5500.

### Section K

#### Signature Section

*This application must be signed by the owner, general partner, corporate officer, or resident agent before it will be accepted by the Department.*

*This application **will be delayed** if any individuals listed on Line 12 (Section A), or the business has any outstanding tax liabilities.*

### Additional Information

Contact the Department at (317) 232-2240 for more information regarding this application, or this business tax application can be processed by a district office.

Indianapolis (317) 232-2240	Evansville (812) 479-9261	Merrillville (219) 769-4267
Bloomington (812) 339-1119	Fort Wayne (260) 436-5663	Muncie (765) 289-6196
Clarksville (812) 282-7729	Kokomo (765) 457-0525	South Bend (574) 291-8270
Columbus (812) 376-3049	Lafayette (765) 448-6626	Terre Haute (812) 235-6046