



Form BT-1 Indiana Department of Revenue
State Form 43760
(R8/ 01-07) **Business Tax Application**

A separate application is required for each business location.

To file this application online, visit:
<https://secure.in.gov/apps/dor/bt1>



Visit INTax.in.gov
to file and pay your business taxes online.

Section A: Taxpayer Information (see instructions on page 1)
Please print legibly or type the information on this application.

| | |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 1. Federal Identification Number (FID): _____ | 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. _____ | 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: <input type="checkbox"/> 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 _____ E-Mail Address: I _____ | 7. Business trade name or DBA and physical location: (This name and address is for the business location.) <input type="checkbox"/> Check if foreign address (See instructions) Name: B _____ Street Address: P.O. Box numbers cannot be used as a business location 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 www.in.gov/sos/ 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.
PRIMARY

12. Owner, Partners, or Officers (Attach separate sheet if necessary.) **Social Security Numbers are required in accordance with IC 4-1-8-1.**

| A | B | C | D | E | F | G | H | I | J |
|------------------------|-----------------------------------------------|---|---|-------|----------------|------|-------|----------|---|
| Social Security Number | Last Name, First Name, Middle Initial, Suffix | | | Title | Street Address | City | State | Zip Code | |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |

13. Tax(es) to be Registered for this Business Location (Check all that apply.)

| | |
|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Withholding Tax (Complete Section C.) | <input type="checkbox"/> Sales Tax (Complete Section B for a Registered Retail Merchants Certificate.) |
| <input type="checkbox"/> County Innkeepers Tax (Complete Section E.) | <input type="checkbox"/> Out-of-State Use Tax (Complete Section B.) |
| <input type="checkbox"/> Food and Beverage Tax (Complete Section D.) | <input type="checkbox"/> Prepaid Gasoline Sales Tax (Complete Section G.) |
| <input type="checkbox"/> Motor Vehicle Rental Excise Tax (Complete Section F.) | <input type="checkbox"/> Private Employment Agency (See instructions on page 2.) |
| | <input type="checkbox"/> Tire Fee (Complete Section H.) |

Section B: Sales Tax (RST)/Out-Of-State (OOS) Use Tax Registration (Valid for two years, see instructions on page 2)
(\$25 Nonrefundable Registration Fee for Retail Merchants Certificate) (No Fee for Out-of-State Use Tax Certificate)
Contact the Department at (317) 233-4015 for more information regarding these taxes.

1. Registration date of this location under this ownership: * _____
 * See Instructions on page 2. _____
 Month Year (Must be \$1 or more; see instructions on page 2)

Check the appropriate responses.

2. Estimated monthly taxable sales: \$ _____

3. Is this business seasonal?..... Yes No
 If yes, check active months. (Check no more than nine.)

| | | | | | | | | | | | |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| C <input type="checkbox"/> | D <input type="checkbox"/> | E <input type="checkbox"/> | F <input type="checkbox"/> | G <input type="checkbox"/> | H <input type="checkbox"/> | I <input type="checkbox"/> | J <input type="checkbox"/> | K <input type="checkbox"/> | L <input type="checkbox"/> | M <input type="checkbox"/> | N <input type="checkbox"/> |
| Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |

4. Will you provide lodging or accommodations for periods of less than 30 days? If yes, complete Section E. Yes No

5. Will prepared foods or beverages be sold/catered? Yes No
 If yes, complete Section D.

6. Will alcoholic beverages, beer, wine or packaged liquor be sold from this location? Yes No
 If yes, and you have one, enter your ABC Permit Number _____
 Expiration Date _____
 Month Day

7. Will gasoline, gasohol or special fuels be sold through a metered pump? Yes No

8. 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.

9. 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). _____

Check the appropriate responses.

10. Do you occasionally make sales in the State of Indiana at fairs, flea markets, etc? Yes No

11. Do you sell tires? Yes No
 If yes, complete Section H.

12. Are you registered for Streamline Sales Tax? Yes No
 If you are registered, enter your Streamline Sales Tax (SSTID) Number. CS

If you should need to register (you must file online) go to: www.in.gov/dor/streamlined/index.html

13. Mailing name and address for RST/OOS tax returns (if different from Section A, Line 6): Check if foreign address (see instructions)

In care of: _____

Street Address: _____

City: _____

State: _____ ZIP Code: _____

Section C: Withholding Tax (WTH) Registration (see instructions on page 2)
(No Registration Fee)
Contact the Department at (317) 233-4016 for more information regarding this tax.

1. Accounting Period: Year Ending Date _____
 Month Day

2. If you have one, what is your State Unemployment Tax Account # (SUTA): _____

3. (Check all that apply) Are you withholding on a: Resident Nonresident Shareholder
 One-time yearly distribution Nonresident Partner or Beneficiary

4. Date taxes first withheld from an Indiana resident/employee under this ownership: _____
 Month Year

5. Anticipated monthly wages paid to Indiana resident/employees: \$ _____

6. Mailing name and address for WTH tax returns (if different from Section A, Line 6): Check if foreign address (see instructions)

In care of: B _____ Street Address: _____

City: D _____ State: _____ ZIP Code: _____

Section D: Food and Beverage (FAB) Tax Registration (see instructions on page 2) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 233-4015 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.

A County B City or Town C Starting Date

1. _____
2. _____
3. _____

3. Mailing name and address for FAB tax returns (if different from Section A, Line 6):

Check if foreign address (see instructions)

In care of: _____

Street Address: _____

City: _____

State: ^E _____ ZIP Code: _____

Section E: County Innkeepers Tax (CIT) Registration (see instructions on page 2) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 233-4015 for more information regarding this tax.

Complete this section if you will provide lodging or accommodations for periods of less than thirty (30) days.

1. Date room rentals or accommodations begin from this location:

Month Year

2. Mailing name and address for CIT tax returns (if different from Section A, Line 6):

Check if foreign address (See instructions)

In care of: _____ Street Address: _____

City: _____ State: _____ IP Code: _____

Section F: Motor Vehicle Rental (MVR) Excise Tax Registration (see instructions on page 2) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 233-4015 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 (30) 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.

3. Mailing name and address for MVR tax returns (if different from Section A, Line 6):

Check if foreign address (See instructions)

In care of: _____ Street Address: _____

City: _____ State: _____ ZIP Code: _____

Section G: Prepaid Sales (PPD) Tax on Gasoline for Qualified Distributors (see instructions on page 3) (\$100 Registration Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 615-2700 for more information regarding this tax.

If you are a refiner, distributor, or a terminal operator which supplies gasoline to retail outlets and wish to become a Qualified Distributor, complete this section.

1. Enter your Indiana licensed gasoline distributor number: _____

2. Date of first gasoline sales:

3. Estimated number of gallons purchased/sold monthly: _____

Month Day Year

4. Mailing name and address for PPD tax returns (if different from Section A, Line 6):

Check if foreign address (see instructions)

In care of: _____ Street Address: _____

City: _____ State: _____ ZIP Code: _____

5. Name of contact person:

6. Contact person's daytime telephone number:

A |

B EXT

Indiana Gross Retail & Use Tax Bond

All **Licensed Gasoline Distributors** who are issued a permit to collect Prepaid Sales Tax on Gasoline will be required to file monthly detailed reports with the Department.

A Prepaid Sales Tax permit (BT-2) is not assignable and is valid only for the distributor in whose name it is issued.

Bonding Procedure

Concurrently with the filing of this application for a permit, a qualified distributor **must** file a bond with the Department. Below is the formula for calculating the correct bond amount.

Enter the sum of estimated number of gallons supplied monthly times three (months). (Section G, Line 3 X 3)... 1. _____

Multiply Line _____ 2. _____

The amount on Line 2 is the amount of your bond, provided it is at least \$2,000 which is the minimum bond amount. Indiana Code 6-2.5-7-8 states that the Department shall determine the amount of the distributor's bond. Please use the most accurate figures available to avoid a deficient bond. Please enclose Bond Form ST-160 or another form of surety and return it to the Department with this application.

To obtain a permit to collect Prepaid Sales Tax on Gasoline, the Indiana Department of Revenue requires that each refiner, distributor or terminal operator agrees to make payment to the Department by means of Electronic Funds Transfer (EFT) as defined in IC 4-8.1-2-7. An EFT authorization must be completed and returned to the Department. For further information regarding EFT filing, and/or EFT authorization agreement contact the Department at (317) 615-2695.

**Section H: Tire Fee (TIF) Registration (see instructions on page 3) (No registration fee)
Contact the Department at (317) 233-4015 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

2. Mailing name and address for TIF returns (if different from Section A, Line 6): Check if foreign address (See instructions)

In care of: _____ Street Address: _____
City: _____ State: _____ ZIP Code: _____

**Section I: Signature Section
Contact the Department at (317) 615-2700 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), Prepaid Sales Tax (PPD), Tire Fee (TIF), and Motor Vehicle Rental and County Supplemental Excise Tax (MVR).**

Mail To:
**Indiana Department of Revenue
System Services
P. O. Box 6197
Indianapolis, IN 46206-6197**

Private Employment Agencies Only
Mail To:
**Indiana Department of Revenue
Licensing Section
100 N. Senate Room N281
Indianapolis, IN 46204**

For additional information
about private employment
agencies:
Call (317) 232-5977

Indiana Department of Revenue
Business Tax Application

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, Motor Vehicle Rental Excise Tax, and Prepaid Sales Tax on Gasoline, 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 e-mail 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/corps/guide.html

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: Included in this application is a North American Industry Classification System (NAICS) list categorizing business types. Examine the list and locate your business activity or activities from the listing. 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 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: 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*
or **Out-of-State Use Tax Account:** *No Additional 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 Merchants 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 Merchants 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 six percent (.06).**

Out-of-State Use Tax is a voluntary registration available to out-of-state businesses not meeting the conditions listed for retail sales tax. Upon registration for out-of-state use tax, the Department will issue an Out-of-State Use Tax Collection and Remittance Permit. This permit authorizes your business to collect Indiana Use Tax on sales shipped into Indiana. There is no fee associated with this registration. **The use tax rate is six percent (.06).**

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 manufactures 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.

Line 13: If you want your sales tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

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. Separate withholding registration is required for remitting withholding taxes on non-resident shareholders, partners or beneficiaries for distributions of income made one time each year. 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: The "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 December 31. If you are on a fiscal year, the accounting period will be a date other than December 31.

Line 2: If you have a State Unemployment Tax Account (SUTA) number, enter it here. (For more information about the SUTA number, contact Indiana Workforce Development.)

Line 3: Check all that apply.

Line 4: List date taxes were first withheld.

Line 5: Enter dollar amount of anticipated monthly wages paid to your Indiana employees.

Line 6: 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.

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.

Line 3: If you want your food and beverage tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

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.

Line 2: If you want your County Innkeepers Tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

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) 233-4015 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.

Line 3: If you want your Motor Vehicle Rental excise tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address here.

Section G Prepaid Sales Tax on Gasoline for Qualified Distributors: \$100 Registration Fee

This section applies to the process involved in obtaining a Prepaid Sales Tax Permit (BT-2). This permit entitles the bearer to purchase gasoline exempt for the applicable prepaid rate Indiana has on gasoline. Specific details are in Sales Tax Information Bulletin 15A or contact a representative in the Prepaid Sales Tax Section at (317) 615-2700.

Line 1: Enter your Indiana Licensed Gasoline Distributor Number. This number is issued by the Indiana Department of Revenue.

A Prepaid Sales Tax collection remittance permit will not be issued until the Indiana Licensed Gasoline Distributor Number is provided.

Line 2: Enter the date of first gasoline sales. This date will determine your first payment due date. Payments collected from the first through the fifteenth of the month are due the twenty-fifth of that month. Payments collected during the sixteenth through the last day of the month are due the tenth of the following month.

For example, if you collect prepaid sales tax from Sept. 1 through Sept. 15, then the first prepaid tax payment due date is Sept. 25. If you collect prepaid sales tax from Sept. 16 through Sept. 30, the first prepaid payment due date is Oct. 10.

Line 3: Enter the estimated number of gallons of gasoline you anticipate purchasing/selling monthly.

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

Line 5 & 6: Enter the name and telephone number of the person within your organization whom the Department may contact about prepaid sales tax on gasoline.

An **Electronic Funds Transfer (EFT)** authorization is required. Please see "Pay Your Taxes by Electronic Funds Transfer (EFT)."

Indiana State Gross Retail & Use Tax Bond Instructions, to be completed by Licensed Gasoline Distributors only.

A **bond** is required as described on the application.

Section H

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.

Line 2: If you want Tire Fee returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Section I 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) 615-2700 for more information regarding this application, or this business tax application can be processed by a district office.

| | | |
|--------------------------------|------------------------------|--------------------------------|
| Indianapolis (317) 233-4015 | 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 |

Electronic Funds Transfer

Who is required to remit by EFT?

- 1) 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.
- 2) If you are applying to collect Pre-paid Sales Tax on Gasoline, you are required to remit by EFT, regardless of the amount due.

Can I Voluntary 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?

- 1) You may register for the traditional EFT Program - Automated Clearing House (ACH) Debit or ACH Credit (www.in.gov/dor/taxforms/state.html#electronic) Select EFT-100 to download the EFT Program Guide and Registration Packet. Select EFT-1 to download the single page registration form.
- 2) You may use the online INtax program to register for EFT as well as file returns and make payments online. Visit www.intax.in.gov/

If you have any questions about EFT or would like us to send you additional information, contact the EFT Section by calling 317-615-2695.

Form BT-1C
Authorization for Consolidated
Sales Tax or Food and Beverage Tax Filing Number
(Found on the last two pages of this file.)

Indiana Department of Revenue
North American Industry Classification System (NAICS)
(Revised 07/03)

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These six-digit codes are derived from the North American Industry Classification System (NAICS) and do not resemble prior year codes. Select the category that best describes your primary business activity (for example Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity and enter it on all appropriate forms. The business tax application (BT-1) will accommodate up to four different codes related to your business. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. For additional NAICS activity codes, you may visit our Web site at: <https://secure.in.gov/apps/dor/bt1/naics.html>

| Code | Code | Code |
|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| Accommodation, Food Services, and Drinking Places (720000) | Animal Production | 234900 Other Heavy Construction |
| 721000 Accommodation | 112000 Beef Cattle Ranching & Farming | 235000 Special Trade Contractors |
| 721110 Hotels (except casino hotels) and Motels | 112111 Cattle Feedlots | 235110 Plumbing, Heating, & Air-Conditioning Contractors |
| 721120 Casino Hotels | 112112 Dairy Cattle & Milk Production | 235500 Carpentry & Floor Contractors |
| 721191 Bed-and-Breakfast Inns | 112210 Hog and Pig Farming | 235210 Painting & Wall Covering Contractors |
| 721199 All Other Traveler Accommodation | 112300 Poultry & Egg Production | 235310 Electrical Contractors |
| 721210 RV (Recreational Vehicle) Parks & Recreational Camps | 112400 Sheep & Goat Farming | 235400 Masonry, Drywall, Insulation, & Tile Contractors |
| 721310 Rooming and Boarding Houses | 112510 Animal Aquaculture (including shellfish & finfish farms and hatcheries) | 235610 Roofing, Siding, & Sheet Metal Contractors |
| 722000 Food Services & Drinking Places | 112900 Other Animal Production | 235710 Concrete Contractors |
| 722100 Full-Service Restaurants | 113000 Forestry and Logging | 235810 Water Well Drilling Contractors |
| 722210 Limited-Service Eating Places | 113110 Timber Tract Operations | 235900 Other Special Trade Contractors |
| 722300 Special Food Services (including food service contractors & caterers) | 113210 Forest Nurseries & Gathering of Forest Products | |
| 722320 Caterers | 113310 Logging | Educational Services |
| 722410 Drinking Places (Alcoholic Beverages) | 114000 Fishing, Hunting and Trapping | 611000 Educational Services |
| | 114110 Fishing | 611110 Elementary & Secondary Schools |
| | 114210 Hunting and Trapping | 611310 Colleges, Universities and Professional Schools |
| | 115000 Support Activities for Agriculture and Forestry | 611510 Technical and Trade Schools |
| Administrative and Support & Waste Management and Remediation Services | 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating) | 611600 Other Schools and Instruction |
| 561000 Administrative & Support Services | 115210 Support Activities for Animal Production | |
| 561110 Office of Administrative Services | 115310 Support Activities for Forestry | Finance and Insurance (520000) |
| 561210 Facilities Support Services | | 522100 Depository Credit Intermediation |
| 561300 Employment Services | Arts, Entertainment, and Recreation (710000) | 522110 Commercial Banking |
| 561410 Document Preparation Services | 711000 Performing Arts, Spectator Sports, and Related Industries | 522120 Savings Institutions |
| 561420 Telephone Call Centers | 711100 Performing Arts Companies | 522130 Credit Unions |
| 561430 Business Service Centers (including private mail centers & copy shops) | 711110 Theater Companies & Dinner Theaters | 522190 Other Depository Credit Intermediation |
| 561440 Collection Agencies | 711120 Dance Companies | 522200 Nondepository Credit Intermediation |
| 561450 Credit Bureaus | 711130 Musical Groups & Artists | 522210 Credit Card Issuing |
| 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) | 711190 Other Performing Arts Companies | 522220 Sales Financing |
| 561499 All Other Business Support Services | 711210 Spectator Sports (including sports clubs & racetracks) | 522290 Other Non-depository Credit Intermediation |
| 561500 Travel Arrangement & Reservation Services | 711300 Promoters of Performing Arts, Sports, & Similar Events | 522291 Consumer Lending |
| 561520 Tour Operators | 711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures | 522292 Real Estate Credit (including mortgage bankers and originators) |
| 561600 Investigation and Security Services | 711510 Independent Artists, Writers, & Performers | 522293 International Trade Financing |
| 561700 Services to Buildings and Dwellings | 712100 Museums, Historical Sites, & Similar Institutions | 522294 Secondary Market Financing |
| 561710 Exterminating & Pest Control Services | 713000 Amusement, Gambling, and Recreation Industries | 522298 All Other Nondepository Credit Intermediation |
| 561720 Janitorial Services | 713100 Amusement Parks & Arcades | 522300 Activities Related to Credit Intermediation (including loan brokers) |
| 561730 Landscaping Services | 713110 Amusement & Theme Parks | 523100 Securities, Commodity Contracts, and Other Intermediation and Brokerage |
| 561740 Carpet & Upholstery Cleaning Services | 713200 Gambling Industries | 523110 Investment Banking & Securities Dealing |
| 561790 Other Services to Building & Dwellings | 713900 Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) | 523120 Securities Brokerage |
| 561900 Other Support Services (including packaging & labeling services, and convention & trade show organizers) | | 523130 Commodity Contracts Dealing |
| 562000 Waste Management and Remediation Services | | 523140 Commodity Contracts Brokerage |
| | | 523210 Securities and Commodity Exchanges |
| | | 523900 Other Financial Investment Activities (including portfolio management & investment advice) |
| Agriculture, Forestry, Hunting & Fishing | Construction (230000) | 524000 Insurance Carriers and Related Activities |
| 110000 Agriculture, Forestry, Fishing & Hunting | 233000 Building, Developing, & General Constructing | 524113 Direct Life Insurance Carriers |
| 111000 Crop Production | 233110 Land Subdivision & Land Developing | 524114 Direct Health & Medical Insurance Carriers |
| 111100 Oilseed & Grain Farming | 233200 Residential Building Construction | 524121 Property & Casualty Insurance Carriers |
| 111210 Vegetable & Melon Farming (including potatoes & yams) | 233300 Nonresidential Building Construction | 524126 Direct Property and Casualty Insurance Carriers |
| 111300 Fruit & Tree Nut Farming | 234000 Heavy Construction | 524130 Reinsurance Carriers |
| 111400 Greenhouse, Nursery, & Floriculture Production | 234100 Highway, Street, Bridge, & Tunnel Construction | 524140 Direct Life, Health, and Medical Insurance & Reinsurance Carriers |
| 111900 Other Crop Farming (including tobacco, cotton, sugar cane, hay, peanut, sugar beet & all other crop farming) | | 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers |

North American Industry Classification System (continued)

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|---------------------------------------------------|-------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------|
| <i>Code</i> | | <i>Code</i> | | <i>Code</i> | |
| 524210 | Insurance Agencies and Brokerages | 513300 | Telecommunications (including paging, cellular, satellite, & other telecommunications) | 327210 | Glass & Glass Product Manufacturing |
| 524290 | Other Insurance Related Activities | | | 327300 | Cement & Concrete Product Mfg. |
| 524292 | Third Party Administration for Insurance and Pension Funds | 514000 | Information Services & Data Processing Services | 327400 | Lime & Gypsum Product Manufacturing |
| 524298 | All Other Insurance Related Activities | 514100 | Information Services (including news syndicates, libraries, & on-line information services) | 327900 | Other Nonmetallic Mineral Product Mfg. |
| 525000 | Funds, Trusts, and Other Financial Vehicles | 514210 | Data Processing Services | 331000 | Primary Metal Manufacturing |
| 525100 | Insurance & Employee Benefit Funds | | | 331110 | Iron and Steel Mills & Ferroalloy Mfg. |
| 525910 | Open-End Investment Funds (Form 1120-RIC) | | | 331200 | Steel Product Manufacturing from Purchased Steel |
| 525920 | Trusts, Estates, and Agency Accounts | Manufacturing | | 331310 | Alumina & Aluminum Production and Processing |
| 525930 | Real Estate Investment Trusts (Form 1120-REIT) | 311000 | Food Manufacturing | 331400 | Nonferrous Metal (except Aluminum) Production & Processing |
| 525990 | Other Financial Vehicles | 311110 | Animal Food Manufacturing | 331500 | Foundries |
| | | 311200 | Grain & Oilseed Milling | 332000 | Fabricated Metal Product Manufacturing |
| Health Care and Social Assistance (620000) | | 311300 | Sugar & Confectionery Product Mfg. | 332110 | Forging and Stamping |
| 621000 | Ambulatory Health Care Services | 311400 | Fruit & Vegetable Preserving & Specialty Food Manufacturing | 332210 | Cutlery and Handtool Manufacturing |
| 621110 | Offices of Physicians | 311500 | Dairy Product Manufacturing | 332300 | Architectural and Structural Metals Mfg. |
| 621111 | Offices of Physicians (except mental health specialists) | 311610 | Animal Slaughtering & Processing | 332400 | Boiler, Tank, & Shipping Container Mfg. |
| 621112 | Offices of Physicians, Mental Health Specialists | 311710 | Seafood Product Preparation & Packaging | 332510 | Hardware Manufacturing |
| 621210 | Offices of Dentists | 311800 | Bakeries & Tortilla Manufacturing | 332610 | Spring and Wire Product Manufacturing |
| 621300 | Offices of Other Health Practitioners | 311900 | Other Food Manufacturing (including coffee, tea, flavorings & seasonings) | 332700 | Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing |
| 621310 | Offices of Chiropractors | 312000 | Beverage and Tobacco Product Mfg. | 332810 | Coating, Engraving, Heat Treating, & Allied Activities |
| 621320 | Offices of Optometrists | 312110 | Soft Drink and Ice Manufacturing | 332900 | Other Fabricated Metal Product Mfg. |
| 621330 | Offices of Mental Health Practitioners (except Physicians) | 312120 | Breweries | 333000 | Machinery Manufacturing |
| 621340 | Offices of Physical, Occupational & Speech Therapists, and Audiologists | 312130 | Wineries | 333100 | Agricultural, Construction, & Mining Machinery Manufacturing |
| 621391 | Offices of Podiatrists | 312140 | Distilleries | 333200 | Industrial Machinery Manufacturing |
| 621399 | Offices of All Other Miscellaneous Health Practitioners | 312200 | Tobacco Manufacturing | 333310 | Commercial & Service Industry Machinery Manufacturing |
| 621400 | Outpatient Care Centers | 313000 | Textile Mills | 333410 | Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg. |
| 621410 | Family Planning Centers | 314000 | Textile Product Mills | 333510 | Metalworking Machinery Manufacturing |
| 621420 | Outpatient Mental Health & Substance Abuse Centers | 315000 | Apparel Manufacturing | 333610 | Engine, Turbine, & Power Transmission Equipment Manufacturing |
| 621491 | HMO Medical Centers | 315100 | Apparel Knitting Mills | 333900 | Other General Purpose Machinery Mfg. |
| 621492 | Kidney Dialysis Centers | 315210 | Cut and Sew Apparel Contractors | 334000 | Computer and Electronic Product Mfg. |
| 621493 | Freestanding Ambulatory Surgical and Emergency Centers | 315220 | Men's & Boys' Cut & Sew Apparel Mfg. | 334110 | Computer & Peripheral Equipment Mfg. |
| 621498 | All Other Outpatient Care Centers | 315230 | Women's & Girls' Cut & Sew Apparel Mfg. | 334200 | Communications Equipment Manufacturing |
| 621510 | Medical and Diagnostic Laboratories | 315290 | Other Cut & Sew Apparel Manufacturing | 334310 | Audio and Video Equipment Manufacturing |
| 621610 | Home Health Care Services | 315990 | Apparel Accessories & Other Apparel Mfg. | 334410 | Semiconductor & Other Electronic Component Manufacturing |
| 621900 | Other Ambulatory Health Care Services | 316000 | Leather & Allied Product Manufacturing | 334500 | Navigational, Measuring, Electromedical, & Control Instruments Manufacturing |
| 621910 | Ambulance Services | 316110 | Leather & Hide Tanning & Finishing | 334610 | Manufacturing & Reproducing Magnetic & Optical Media |
| 621990 | All Other Ambulatory Health Care Services | 316210 | Footwear Manufacturing (including rubber & plastic) | 335000 | Electrical Equipment, Appliance, & Component Manufacturing |
| 621991 | Blood and Organ Banks | 316990 | Other Leather & Allied Product Mfg. | 335100 | Electric Lighting Equipment Manufacturing |
| 622000 | Hospitals | 321000 | Wood Product Manufacturing | 335200 | Household Appliance Manufacturing |
| 623000 | Nursing & Residential Care Facilities | 321110 | Sawmills and Wood Preservation | 335310 | Electrical Equipment Manufacturing |
| 623990 | Other Residential Care Facilities | 321210 | Veneer, Plywood, & Engineered Wood Product Manufacturing | 335900 | Other Electrical Equipment & Component Manufacturing |
| 624000 | Social Assistance | 321900 | Other Wood Product Manufacturing | 336000 | Transportation Equipment Mfg. |
| 624100 | Individual & Family Services | 322000 | Paper Manufacturing | 336110 | Motor Vehicle Mfg./Auto Light Duty |
| 624200 | Community Food & Housing, and Emergency & Other Relief Services | 322100 | Pulp, Paper, & Paperboard Mills | 336210 | Motor Vehicle Body & Trailer Manufacturing |
| 624310 | Vocational Rehabilitation Services | 322200 | Converted Paper Product Manufacturing | 336300 | Motor Vehicle Parts Manufacturing |
| 624410 | Child Day Care Services | 323100 | Printing and Related Support Activities | 336410 | Aerospace Product & Parts Manufacturing |
| | | 323117 | Book Printing | 336510 | Railroad Rolling Stock Manufacturing |
| Information (510000) | | 323119 | Other Commercial Printing | 336610 | Ship and Boat Building |
| 511100 | Publishing Industries | 324000 | Petroleum and Coal Products Mfg. | 336990 | Other Transportation Equipment Mfg. |
| 511110 | Newspaper Publishers | 324110 | Petroleum Refineries (including integrated) | 337000 | Furniture and Related Product Mfg. |
| 511120 | Periodical Publishers | 324120 | Asphalt Paving, Roofing, & Saturated Materials Manufacturing | 339000 | Miscellaneous Manufacturing |
| 511130 | Book Publishers | 324190 | Other Petroleum and Coal Products Mfg. | 339110 | Medical Equipment & Supplies Mfg. |
| 511140 | Database and Directory Publishers | 325000 | Chemical Manufacturing | 339900 | Other Miscellaneous Manufacturing |
| 511190 | Other Publishers | 325100 | Basic Chemical Manufacturing | | |
| 511210 | Software Publishers | 325200 | Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing | Mining (210000) | |
| 512000 | Motion Picture & Sound Recording Industries | 325300 | Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing | 211110 | Oil and Gas Extraction |
| 512100 | Motion Picture & Video Industries (except video rental) | 325410 | Pharmaceutical & Medicine Manufacturing | 212110 | Coal Mining |
| 512200 | Sound Recording Industries | 325500 | Paint, Coating, & Adhesive Manufacturing | 212200 | Metal Ore Mining |
| 513000 | Broadcasting and Telecommunications | 325600 | Soap, Cleaning Compound, & Toilet Preparation Manufacturing | 212310 | Stone Mining and Quarrying |
| 513100 | Radio & Television Broadcasting | 325900 | Other Chemical Product & Preparation Mfg. | 212320 | Sand, Gravel, Clay, & Ceramic and Refractory Minerals Mining & Quarrying |
| 513200 | Cable Networks & Program Distribution | 326000 | Plastics and Rubber Products Mfg. | | |
| | | 326100 | Plastic Product Manufacturing | | |
| | | 326200 | Rubber Product Manufacturing | | |
| | | 327000 | Nonmetallic Mineral Product Mfg. | | |
| | | 327100 | Clay Product & Refractory Manufacturing | | |

North American Industry Classification System (continued)

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| <p><i>Code</i> 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)</p> <hr/> <p>Transportation and Warehousing 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation 484000 Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking 485000 Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation 486000 Pipeline Transportation 487000 Scenic and Sightseeing Transportation 488000 Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement 488990 Other Support Activities for Transportation 492000 Couriers and Messengers 492110 Couriers 492210 Local Messengers and Local Delivery 493000 Warehousing and Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)</p> <hr/> <p>Utilities 221000 Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems</p> <hr/> <p>Unrelated Business Activities 900000 Unrelated Debt-financed Activities - other than rental or real estate 900001 Investment Activities by section 501(c) (7), (9), or (17) organizations 900002 Rental of Personal Property 900003 Passive Income Activities with Controlled Organizations 900004 Exploited Exempt Activities</p> <hr/> <p>Wholesale Trade 421000 Wholesale Trade, Durable Goods 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales 421200 Furniture & Home Furnishing Wholesalers 421300 Lumber & Other Construction Materials Wholesalers 421400 Professional & Commercial Equipment & Supplies Wholesalers 421500 Metal & Mineral (except Petroleum) Wholesalers 421600 Electrical Goods Wholesalers 421700 Hardware, and Plumbing & Heating Equip- ment & Supplies Wholesalers</p> | <p><i>Code</i> 421800 Machinery, Equipment, & Supplies Wholesalers 421910 Sporting & Recreational Goods & Supplies Wholesalers 421920 Toy & Hobby Goods & Supplies Wholesalers 421930 Recyclable Material Wholesalers 421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers 421990 Other Miscellaneous Durable Goods Wholesalers 422000 Wholesale Trade, Nondurable Goods 422100 Paper & Paper Product Wholesalers 422210 Drugs and Druggists' Sundries Wholesalers 422300 Apparel, Piece Goods, & Notions Wholesalers 422400 Grocery & Related Product Wholesalers 422500 Farm Product Raw Material Wholesalers 422600 Chemical and Allied Products Wholesalers 422700 Petroleum and Petroleum Products Wholesalers 422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers 422910 Farm Supplies Wholesalers 422920 Book, Periodical, and Newspaper Wholesalers 422930 Flower, Nursery Stock, & Florists' Supplies Wholesalers 422940 Tobacco & Tobacco Product Wholesalers 422950 Paint, Varnish, & Supplies Wholesalers 422990 Other Miscellaneous Nondurable Goods Wholesalers</p> <hr/> <p>999999 Unclassified Establishments (unable to classify)</p> |
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Instructions for Completing Form BT-1C

Purpose: Use Form BT-1C to apply for filing a consolidated return for either Retail Sales Tax or Food and Beverage Tax.

For Sales Tax: You must continue to file separate returns for all locations until the application is approved by the department. Upon approval a consolidated reporting number will be assigned. When completing BT-1s for new locations that are to be included in the consolidated reporting number refer to Section B, line 9.

For Food and Beverage Tax: This form will also allow you to add an existing registered location to your consolidated account.

- Be sure to answer all applicable questions. Failure to do so may result in delays in establishing 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.

Line 1: Enter your Taxpayer Identification Number. The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 10 digit number shown on the Registered Retail Merchant Certificate.

Line 2: Enter your Federal Identification Number. According to federal guidelines, most partnerships and all corporations are required to obtain a federal identification number. This number also is required whenever you withhold federal income tax from employees, regardless of ownership type. 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 federal identification number is assigned to you by the Internal Revenue Service (IRS).

Line 3 and 4: Enter the name and the *daytime* telephone number of a person within your organization that the Department may contact about tax related matters.

Line 5: Enter your 3 digit location number (LOC#) as shown on your Retail Merchant Certificate. Enter business name or DBA (doing business as) and street address, city, state, and zip code. **Note:** The business location address cannot be a P.O. Box number.

Instructions for Food and Beverage

If you are filing consolidated for Food and Beverage (FAB) Tax, it should be noted that all locations must be within the same taxing boundary. Consolidated returns can be filed for businesses located within a county, city or town, but the location must be within just one tax boundary. A boundary for a municipality could be a county or city and/or town.

Example:

You have restaurants located in Hendricks County, they are:

| | | |
|-----|-----------|------------|
| 001 | ABC Diner | Avon |
| 002 | ABC Diner | Avon |
| 003 | ABC Diner | Avon |
| 004 | ABC Diner | Brownsburg |
| 005 | ABC Diner | Plainfield |
| 006 | ABC Diner | Plainfield |
| 007 | ABC Diner | Amo |
| 008 | ABC Diner | Clayton |
| 009 | ABC Diner | Clayton |

You are allowed to file consolidated for all nine diners, since they are all located in Hendricks County. Or you could also choose to file another consolidated return for the diners located in Avon and still another consolidated return for the diners in Plainfield. Therefore, all ABC Diners could file three consolidated returns: one for Hendricks county, a second for the Avon and a third for Plainfield.

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.

Mail to: **Indiana Department of Revenue**
P.O. 6197
Indianapolis, IN 46206-6197

Please allow four to six weeks for processing.

Additional Information

If you have further questions regarding this application, contact the Department at (317) 615-2700.