

Indiana Department of Revenue
Business Tax Application

Instructions For Completing Form BT-1. **Please allow four (4) to six (6) 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 & Beverage Tax, County Innkeepers Tax, 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. This number is also required whenever you withhold federal income tax from employees, regardless of ownership type. If you have a federal identification number, enter it on Line 1. This form may be submitted to the Department of Revenue prior to receiving your Federal Identification Number (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 federal identification number 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. If you have previously registered enter your TID on this line.

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 US 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 US 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 not-for-profit 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.

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

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).

Line 8: This line is used to indicate the type of ownership of your organization. You are a **Sole Proprietor** if you own the business as an individual. Sole proprietors cannot be Not-For-Profit organizations. You are a **Partnership** if you have a business partner owning part of the business. You are a **Corporation** if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an **LLP, LLC, S Corp, LP, or Not-For-Profit** if you have been given such status from the Federal Government and have registered through the Secretary of State's Office. Note: If you have not completed an IT-35A you are NOT registered for Not-For-Profit. You are classified as **Federal Government (Gov't)** if you are a Federal Agency or a federally-chartered organization (e.g. American Red Cross), National banks and Federal credit unions. You are an **Other Government (Gov't)** classification if you are a political subdivision of the State of Indiana. Such agencies include state, county or city government, town boards, township trustees, certain volunteer fire departments when under the control of the township trustee. **Other** entities are all other ownership types.

Line 9: This information is to be completed only if you are a corporation. Otherwise, proceed to Question 10.

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 12/31. If you are on a fiscal year, the accounting period date will be a date other than 12/31.

Line 10: Included in this packet 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 (4) 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 11: 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), 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.

Line 12: 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 CID at 317-232-3376 for a separate application which will need to be completed and submitted with your BT-1.

See Signature Section for mailing address.

Tax Registration Section

In this section, select one or any combination of the listed tax types applying to your business location.

Section B

Retail Sales Tax Account:

\$25.00 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 \$25.00 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 \$25.00 fee. For example: A sole proprietor changing to a partnership or corporation is a change of ownership. **Retail sales tax rate is 6% (.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 6% (.06).

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 zero (0). If this is left blank, 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.

Line13: 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 here.

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 nonresident 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 may be obtained from Departmental Notice # 1 (DN # 1) that will be mailed 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. See DN # 1 for rates and reciprocal states.

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 12/31. If you are on a fiscal year, the accounting period will be a date other than 12/31.

Line 2: If you have a State Unemployment Tax Account (SUTA) number, enter it here.

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 here.

Section D

Food & Beverage Tax Account: *No Additional Fee*

The Food and Beverage Tax applies to the sales of food and beverages in adopting counties. 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.

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

Line 2: Answer either "yes" or "no" as required.

Line 3: Complete this line if Line 2 was answered "yes." Enter the name(s) of the adopting county(ies), municipality (i.e. city or town name) in which you will be selling food and/or beverages.

Line 4: 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 here.

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 thirty (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 and year when room rentals or 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 here.

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 thirty (30) days is required to collect the Motor Vehicle Rental Excise Tax. **The motor vehicle rental excise tax rate is 4% (.04).**

A supplemental rental excise tax is now in effect for Marion County. Contact the Department at (317) 233-4015 for additional information.

Line 1: Enter month and year when renting or leasing motor vehicles will begin.

Line 2: Enter the tax district number of this location.

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: *\$100.00 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) 232-3524.

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 1st payment due date. Payments collected from the 1st through the 15th of the month are due the 25th of that month. Payments collected during the 16th through the last day of the month are due the 10th of the following month.

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

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

A bond is required as prescribed on the application.

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

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.

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.

District Office Numbers:

Indianapolis (Main Office)
(317) 233-4015

Kokomo District Office
(765) 457-0525

Bloomington District Office
(812) 339-1119

Lafayette District Office
(765) 448-6626

Clarksville District Office
(812) 282-7729

Merrillville District Office
(219) 769-4267

Columbus District Office
(812) 376-3049

Muncie District Office
(765) 289-6196

Evansville District Office
(812) 479-9261

South Bend District Office
(574) 291-8270

Fort Wayne District Office
(260) 436-5663

Terre Haute District Office
(812) 235-6046

This application **will be delayed** if any individuals listed on Line 11 (Section A), or the actual business has any outstanding tax liabilities.

The application must be signed by the owner, general partner, corporate officer, or resident agent before the Department will accept it. If you have further questions regarding this application, contact the Department at (317) 615-2640.

Pay Your Taxes by Electronic Funds Transfer (EFT)

EFT is an electronic method used to instruct financial institutions to debit or credit customer accounts. You are required to file returns and to recap your activity on a quarterly basis unless the Department sets you on a quarterly or annual payment status. Certain taxpayers are required to remit tax payments by EFT. If your average monthly payment is over \$10,000 (effective January 1, 1998) for withholding tax, sales and use tax, and/or out-of-state use tax, you are required by law to remit by EFT. If you are applying to collect prepaid sales tax on gasoline, you are required to remit by EFT regardless of the amount due. **If you need an EFT authorization agreement form, or would like additional information about EFT, contact the EFT section by calling (317) 615-2695.**

Form BT-1C

Authorization for Consolidated Sales Tax Filing Number:

No Additional Fee

Complete this application if you are applying for multiple locations for Retail Sales Tax and want to file a consolidated return for all locations. The Consolidated Sales Tax Application can be filed for Retail Sales and Use Tax only. (See instructions for BT-1C.)

Indiana Department of Revenue
North American Industry Classification System (NAICS)
(Revised 12/99)

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 (4) 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 view our web site at:

<http://www.in.gov/dor>

<p><i>Code</i> Accommodation, Food Services, and Drinking Places (720000) 721000 Accommodation 721110 Hotels (except casino hotels) and Motels 721120 Casino Hotels 721191 Bed-and-Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming and Boarding Houses 722000 Food Services & Drinking Places 722100 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722320 Caterers 722410 Drinking Places (Alcoholic Beverages)</p> <hr/> <p>Administrative and Support & Waste Management and Remediation Services 561000 Administrative & Support Services 561110 Office of Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561499 All Other Business Support Services 561500 Travel Arrangement & Reservation Services 561520 Tour Operators 561600 Investigation and Security Services 561700 Services to Buildings and Dwellings 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Building & Dwellings 561900 Other Support Services (including packaging & labeling services, and convention & trade show organizers) 562000 Waste Management and Remediation Services</p> <hr/> <p>Agriculture, Forestry, Hunting & Fishing 110000 Agriculture, Forestry, Fishing and Hunting 111000 Corn Production 111100 Oilseed & Grain Farming 112120 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse, Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugar cane, hay, peanut, sugar beet & all other crop farming)</p>	<p><i>Code</i> Animal Production 112000 Beef Cattle Ranching & Farming 112111 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog and Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Animal Aquaculture (including shellfish & finfish farms and hatcheries) 112900 Other Animal Production 113000 Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging 114000 Fishing, Hunting and Trapping 114110 Fishing 114210 Hunting and Trapping 115000 Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities for Forestry</p> <hr/> <p>Arts, Entertainment, and Recreation (710000) 711000 Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies 711110 Theater Companies & Dinner Theaters 711120 Dance Companies 711130 Musical Groups & Artists 711190 Other Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures 711510 Independent Artists, Writers, & Performers 712100 Museums, Historical Sites, & Similar Institutions 713000 Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713110 Amusement & Theme Parks 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)</p> <hr/> <p>Construction (230000) 233000 Building, Developing, & General Constructing 233110 Land Subdivision & Land Developing 233200 Residential Building Construction 233300 Nonresidential Building Construction 234000 Heavy Construction 234100 Highway, Street, Bridge, & Tunnel Construction</p>	<p><i>Code</i> 234900 Other Heavy Construction 235000 Special Trade Contractors 235110 Plumbing, Heating, & Air-Conditioning Contractors 235500 Carpentry & Floor Contractors 235210 Painting & Wall Covering Contractors 235310 Electrical Contractors 235400 Masonry, Drywall, Insulation, & Tile Contractors 235610 Roofing, Siding, & Sheet Metal Contractors 235710 Concrete Contractors 235810 Water Well Drilling Contractors 235900 Other Special Trade Contractors</p> <hr/> <p>Educational Services 611000 Educational Services 611110 Elementary & Secondary Schools 611310 Colleges, Universities and Professional Schools 611510 Technical and Trade Schools 611600 Other Schools and Instruction</p> <hr/> <p>Finance and Insurance (520000) 522100 Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation 522200 Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522290 Other Non-depository Credit Intermediation 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers and originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other Nondepository Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers) 523100 Securities, Commodity Contracts, and Other Intermediation and Brokerage 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities and Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice) 524000 Insurance Carriers and Related Activities 524113 Direct Life Insurance Carriers 524114 Direct Health & Medical Insurance Carriers 524121 Property & Casualty Insurance Carriers 524126 Direct Property and Casualty Insurance Carriers 524130 Reinsurance Carriers 524140 Direct Life, Health, and Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers</p>
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North American Industry Classification System (continued)

<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)	Manufacturing		331200	Steel Product Manufacturing from Purchased Steel
525920	Trusts, Estates, and Agency Accounts	311000	Food Manufacturing	331310	Alumina & Aluminum Production and Processing
525930	Real Estate Investment Trusts (Form 1120-REIT)	311110	Animal Food Manufacturing	331400	Nonferrous Metal (except Aluminum) Production & Processing
525990	Other Financial Vehicles	311200	Grain & Oilseed Milling	331500	Foundries
		311300	Sugar & Confectionery Product Mfg.	332000	Fabricated Metal Product Manufacturing
		311400	Fruit & Vegetable Preserving & Specialty Food Manufacturing	332110	Forging and Stamping
Health Care and Social Assistance (620000)		311500	Dairy Product Manufacturing	332210	Cutlery and Handtool Manufacturing
621000	Ambulatory Health Care Services	311610	Animal Slaughtering & Processing	332300	Architectural and Structural Metals Mfg.
621110	Offices of Physicians	311710	Seafood Product Preparation & Packaging	332400	Boiler, Tank, & Shipping Container Mfg.
621111	Offices of Physicians (except mental health specialists)	311800	Bakeries & Tortilla Manufacturing	332510	Hardware Manufacturing
621112	Offices of Physicians, Mental Health Specialists	311900	Other Food Manufacturing (including coffee, tea, flavorings & seasonings)	332610	Spring and Wire Product Manufacturing
621210	Offices of Dentists	312100	Beverage and Tobacco Product Mfg.	332700	Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing
621300	Offices of Other Health Practitioners	312110	Soft Drink and Ice Manufacturing	332810	Coating, Engraving, Heat Treating, & Allied Activities
621310	Offices of Chiropractors	312120	Breweries	332900	Other Fabricated Metal Product Mfg.
621320	Offices of Optometrists	312130	Wineries	333000	Machinery Manufacturing
621330	Offices of Mental Health Practitioners (except Physicians)	312140	Distilleries	333100	Agricultural, Construction, & Mining Machinery Manufacturing
621340	Offices of Physical, Occupational & Speech Therapists, and Audiologists	312200	Tobacco Manufacturing	333200	Industrial Machinery Manufacturing
621391	Offices of Podiatrists	313000	Textile Mills	333310	Commercial & Service Industry Machinery Manufacturing
621399	Offices of All Other Miscellaneous Health Practitioners	314000	Textile Product Mills	333410	Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg.
621400	Outpatient Care Centers	315000	Apparel Manufacturing	333510	Metalworking Machinery Manufacturing
621410	Family Planning Centers	315100	Apparel Knitting Mills	333610	Engine, Turbine, & Power Transmission Equipment Manufacturing
621420	Outpatient Mental Health & Substance Abuse Centers	315210	Cut and Sew Apparel Contractors	333900	Other General Purpose Machinery Mfg.
621491	HMO Medical Centers	315220	Men's & Boys' Cut & Sew Apparel Mfg.	334000	Computer and Electronic Product Mfg.
621492	Kidney Dialysis Centers	315230	Women's & Girls' Cut & Sew Apparel Mfg.	334110	Computer & Peripheral Equipment Mfg.
621493	Freestanding Ambulatory Surgical and Emergency Centers	315290	Other Cut & Sew Apparel Manufacturing	334200	Communications Equipment Manufacturing
621498	All Other Outpatient Care Centers	315990	Apparel Accessories & Other Apparel Mfg.	334310	Audio and Video Equipment Manufacturing
621510	Medical and Diagnostic Laboratories	316000	Leather & Allied Product Manufacturing	334410	Semiconductor & Other Electronic Component Manufacturing
621610	Home Health Care Services	316110	Leather & Hide Tanning & Finishing	334500	Navigational, Measuring, Electromedical, & Control Instruments Manufacturing
621900	Other Ambulatory Health Care Services	316210	Footwear Manufacturing (including rubber & plastic)	334610	Manufacturing & Reproducing Magnetic & Optical Media
621910	Ambulance Services	316990	Other Leather & Allied Product Mfg.	335000	Electrical Equipment, Appliance, & Component Manufacturing
621990	All Other Ambulatory Health Care Services	321000	Wood Product Manufacturing	335100	Electric Lighting Equipment Manufacturing
621991	Blood and Organ Banks	321110	Sawmills and Wood Preservation	335200	Household Appliance Manufacturing
622000	Hospitals	321210	Veneer, Plywood, & Engineered Wood Product Manufacturing	335310	Electrical Equipment Manufacturing
623000	Nursing & Residential Care Facilities	321900	Other Wood Product Manufacturing	335900	Other Electrical Equipment & Component Manufacturing
623990	Other Residential Care Facilities	322000	Paper Manufacturing	336000	Transportation Equipment Mfg.
624000	Social Assistance	322100	Pulp, Paper, & Paperboard Mills	336110	Motor Vehicle Manufacturing
624100	Individual & Family Services	322200	Converted Paper Product Manufacturing	336210	Motor Vehicle Body & Trailer Manufacturing
624200	Community Food & Housing, and Emergency & Other Relief Services	323100	Printing and Related Support Activities	336300	Motor Vehicle Parts Manufacturing
624310	Vocational Rehabilitation Services	323117	Book Printing	336410	Aerospace Product & Parts Manufacturing
624410	Child Day Care Services	323119	Other Commercial Printing	336510	Railroad Rolling Stock Manufacturing
		324000	Petroleum and Coal Products Mfg.	336610	Ship and Boat Building
		324110	Petroleum Refineries (including integrated)	336990	Other Transportation Equipment Mfg.
		324120	Asphalt Paving, Roofing, & Saturated Materials Manufacturing	337000	Furniture and Related Product Mfg.
		324190	Other Petroleum and Coal Products Mfg.	339000	Miscellaneous Manufacturing
Information (510000)		325000	Chemical Manufacturing	339110	Medical Equipment & Supplies Mfg.
511100	Publishing Industries	325100	Basic Chemical Manufacturing	339900	Other Miscellaneous Manufacturing
511110	Newspaper Publishers	325200	Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing		
511120	Periodical Publishers	325300	Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing	Mining (210000)	
511130	Book Publishers	325410	Pharmaceutical & Medicine Manufacturing	211110	Oil and Gas Extraction
511140	Database and Directory Publishers	325500	Paint, Coating, & Adhesive Manufacturing	212110	Coal Mining
511190	Other Publishers	325600	Soap, Cleaning Compound, & Toilet Preparation Manufacturing	212200	Metal Ore Mining
511210	Software Publishers	325900	Other Chemical Product & Preparation Mfg.	212310	Stone Mining and Quarrying
512000	Motion Picture & Sound Recording Industries	326000	Plastics and Rubber Products Mfg.	212320	Sand, Gravel, Clay, & Ceramic and Refractory Minerals Mining & Quarrying
512100	Motion Picture & Video Industries (except video rental)	326100	Plastic Product Manufacturing		
512200	Sound Recording Industries	326200	Rubber Product Manufacturing		
513000	Broadcasting and Telecommunications	327000	Nonmetallic Mineral Product Mfg.		
513100	Radio & Television Broadcasting	327100	Clay Product & Refractory Manufacturing		
513200	Cable Networks & Program Distribution				

North American Industry Classification System (continued)

<i>Code</i> 212390	Other Nonmetallic Mineral Mining & Quarrying	<i>Code</i> 541700	Scientific Research & Development Services	<i>Code</i> 443000	Electronics and Appliance Stores
213110	Support Activities for Mining	541800	Advertising and Related Services	443111	Household Appliance Stores
Other Services (810000) (except public administration)		541860	Direct Mail Advertising	443112	Radio, Television, & Other Electronics Stores
811000	Repair and Maintenance	541900	Other Professional, Scientific, and Technical Services	443120	Computer and Software Stores
811110	Automotive Mechanical & Electrical Repair & Maintenance	541910	Marketing Research and Public Opinion Polling	443130	Camera and Photographic Supplies Stores
811120	Automotive Body, Paint, Interior, and Glass Repair	541920	Photographic Services	444100	Building Material & Garden Equipment and Supplies Dealers
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	541930	Translation and Interpretation Services	444110	Home Centers
811210	Electronic & Precision Equipment Repair and Maintenance	541940	Veterinary Services	444120	Paint and Wallpaper Stores
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	541990	All Other Professional, Scientific, and Technical Services	444130	Hardware Stores
811410	Home & Garden Equipment and Appliance Repair & Maintenance	551000	Management of Companies and Enterprises	444190	Other Building Material Dealers
811420	Reupholstery & Furniture Repair	551111	Offices of Bank Holding Companies	444200	Lawn & Garden Equipment & Supplies Stores
811430	Footwear & Leather Goods Repair	551112	Office of Other Holding Companies	445000	Food and Beverage Stores
811490	Other Personal & Household Goods Repair & Maintenance	Public Administration		445100	Grocery Stores
812000	Personal and Laundry Services	920000	Public Administration	445110	Supermarkets and Other Grocery (except Convenience) Stores
812111	Barber Shops	921000	Executive, Legislative and Other General Government Support	445120	Convenience Stores
812112	Beauty Shops	Real Estate and Rental and Leasing (530000)		445200	Specialty Food Store
812113	Nail Salons	531000	Real Estate	445210	Meat Markets
812190	Other Personal Care Services (including diet & weight reducing centers)	531110	Lessors of Residential Buildings and Dwellings	445220	Fish and Seafood Markets
812210	Funeral Homes and Funeral Services	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	445230	Fruit and Vegetable Markets
812220	Cemeteries and Crematories	531130	Lessors of Miniwarehouses and Self-Storage Units	445291	Baked Goods Stores
812300	Drycleaning & Laundry Services	531190	Lessors of Other Real Estate Property	445292	Confectionery and Nut Stores
812310	Coin-Operated Laundries and Drycleaners	531210	Offices of Real Estate Agents & Brokers	445299	All Other Specialty Food Stores
812320	Drycleaning and Laundry Services (except Coin-Operated)	531310	Real Estate Property Managers	445310	Beer, Wine, and Liquor Stores
812330	Linen and Uniform Supply	531320	Offices of Real Estate Appraisers	446000	Health and Personal Care Stores
812910	Pet Care (except Veterinary) Services	531390	Other Activities Related to Real Estate	446110	Pharmacies and Drug Stores
812920	Photofinishing	532000	Rental and Leasing Services	446120	Cosmetics, Beauty Supplies, & Perfume Stores
812930	Parking Lots and Garages	532100	Automotive Equipment Rental & Leasing	446130	Optical Goods Stores
812990	All Other Personal Services	532210	Consumer Electronics & Appliances Rental	446190	Other Health & Personal Care Stores
Professional, Scientific, & Technical Services		532220	Formal Wear and Costume Rental	447100	Gasoline Stations
541100	Legal Services	532230	Video Tape and Disc Rental	447100	Gasoline Stations (including convenience stores with gas)
541110	Offices of Lawyers	532290	Other Consumer Goods Rental	448000	Clothing and Clothing Accessories Stores
541190	Other Legal Services	532291	Home Health Equipment Rental	448110	Men's Clothing Stores
541200	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	532310	General Rental Centers	448120	Women's Clothing Stores
541211	Offices of Certified Public Accountants	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing	448130	Children's & Infants' Clothing Stores
541213	Tax Preparation Services	532420	Office Machinery and Equipment Rental and Leasing	448140	Family Clothing Stores
541214	Payroll Services	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	448150	Clothing Accessories Stores
541219	Other Accounting Services	Religious, Grantmaking, Civic, Professional and Similar Organizations		448190	Other Clothing Stores
541300	Architectural, Engineering, and Related Services	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	448210	Shoe Stores
541310	Architectural Services	Retail Trade		448310	Jewelry Stores
541320	Landscape Architectural Services	441000	Motor Vehicle and Parts Dealers	448320	Luggage & Leather Goods Stores
541330	Engineering Services	441110	New Car Dealers	451000	Sporting Goods, Hobby, Book, and Music Stores
541340	Drafting Services	441120	Used Car Dealers	451110	Sporting Goods Stores
541350	Building Inspection Services	441210	Recreational Vehicle Dealers	451120	Hobby, Toy, and Game Stores
541360	Geophysical Surveying & Mapping Services	441221	Motorcycle Dealers	451130	Sewing, Needlework, & Piece Goods Stores
541370	Surveying & Mapping (except Geophysical) Services	441222	Boat Dealers	451140	Musical Instrument & Supplies Stores
541380	Testing Laboratories	441229	All Other Motor Vehicle Dealers	451211	Book Stores
541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)	441300	Automotive Parts, Accessories, & Tire Stores	451212	News Dealers and Newsstands
541500	Computer Systems Design & Related Services	442000	Furniture & Home Furnishings Stores	451220	Prerecorded Tape, Compact Disc, and Record Stores
541511	Custom Computer Programming Services	442110	Furniture Stores	452000	General Merchandise Stores
541512	Computer Systems Design Services	442210	Floor Covering Stores	452110	Department Stores
541513	Computer Facilities Management Services	442291	Window Treatment Stores	452900	Other General Merchandise Stores
541519	Other Computer Related Services	442299	All Other Home Furnishings Stores	453000	Miscellaneous Store Retailers
541600	Management, Scientific, & Technical Consulting Services	443000		453110	Florists
541610	Management Consulting Services	444000		453210	Office Supplies & Stationery Stores
		445000		453220	Gift, Novelty, and Souvenir Stores
		446000		453310	Used Merchandise Stores
		447000		453910	Pet and Pet Supplies Stores
		448000		453920	Art Dealers
		449000		453930	Manufactured (Mobile) Home Dealers
		450000		453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)
		451000		454000	Nonstore Retailers
		452000		454110	Electronic Shopping & Mail-Order Houses
		453000		454210	Vending Machine Operators
		454000		454311	Heating Oil Dealers
		455000		454312	Liquefied Petroleum Gas (Bottled Gas) Dealers

North American Industry Classification System (continued)

<i>Code</i>	
454319	Other Fuel Dealers
454399	Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)
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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)
<hr/>	
Utilities	
221000	Utilities
221100	Electric Power Generation, Transmission & Distribution
221210	Natural Gas Distribution
221300	Water, Sewage & Other Systems
<hr/>	
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
<hr/>	
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

<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

999999	Unclassified Establishments (unable to classify)
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Section B: Sales Tax/Out-Of-State Use Tax Registration (see instructions on page 2)
(\$25.00 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
 2. Estimated monthly taxable sales: \$ (see instructions on page 2)

Check the appropriate responses.

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

C	D	E	F	G	H	I	J	K	L	M	N
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Check the appropriate responses.

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

8. Will cars or trucks (less than 11,000 lbs Gross Vehicle Weight) be rented for less than thirty (30) days from this location?.... Yes No
 If yes, complete Section F.

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

9. Is income at this location directly derived from the retail sales of tobacco products?..... Yes No

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

10. If yes, from vending machines only?..... Yes No

11. If you are reporting sales tax on a consolidated basis, is this location to be included in your consolidated account?... Yes No

Expiration Date /
 Month Day

If yes, enter your Reporting Number (TID).

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

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

13. Mailing name and address for sales tax returns (if different from Section A, Line 6): Check if foreign address (See instructions on page 1)

In care of: Street Address:

City: State: Zip Code:

Section C: Withholding Tax 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

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

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

/
 Month Year

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

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

6. Mailing name and address for withholding tax returns (if different from Section A, Line 6): Check if foreign address (See instructions on page 1)

In care of: Street Address:

City: State: Zip Code:

Section D: Food and Beverage 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.

3. If yes, enter the name(s) of the county(ies) and associated municipality.

A County

B Municipality
(City or Town)

1. Date of first sales at this location under this ownership:

Month Year

1. _____

2. _____

2. Will prepared foods or beverages be catered from this location into other counties?..... Yes No

3. _____

4. Mailing name and address for FAB tax returns (if different from Section A, Line 6): Check if foreign address (See instructions on page 1)

In care of: B _____ Street Address: C _____

City: D _____ State: E _____ Zip Code: F _____

Section E: County Innkeepers 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 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 on page 1)

In care of: B _____ Street Address: C _____

City: D _____ State: E _____ Zip Code: F _____

Section F: Motor Vehicle 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) 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: _____

3. Mailing name and address for MVR tax returns (if different from Section A, Line 6): Check if foreign address (See instructions on page 1)

In care of: B _____ Street Address: C _____

City: D _____ State: E _____ Zip Code: F _____

Section G: Prepaid Sales Tax on Gasoline for Qualified Distributors (see instructions on page 3) (\$100.00 Registration Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-3524 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 sale:

3. Estimated number of gallons purchased/sold monthly: Month Day Year

4. Mailing name and address for prepaid sales tax returns (if different from Section A, Line 6): Check if foreign address (See instructions on page 1)

In care of: B _____ Street Address: C _____

City: D _____ State: E _____ Zip Code: F _____

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 prescribed formula for calculating the correct bond amount.

Enter the sum of estimated number of gallons supplied monthly times three (months). (Section G, Line 3 X3)..... 1. _____

Multiply Line 1 by .04 (Round to the nearest dollar amount)..... 2. _____

The amount on Line 2 is the amount of your bond, provided it is at least two thousand dollars (\$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.

In order 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" as defined in I.C. 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.

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.** (I.C. 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% 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, and Motor Vehicle Rental and County Supplemental Excise Tax.**

Upon completion of appropriate sections, please sign, date, and mail the application and fee(s) if applicable to:

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

Private Employment Agencies, please sign, date, and mail the application to:

**Indiana Department of Revenue
Criminal Investigations Division
100 N. Senate Room N181
Indianapolis, IN 46204.
Call (317) 232-3376
for additional information.**

Instructions for Completing Form BT-1C

Purpose: Form BT-1C is an application that is used when you are applying for multiple locations for Retail Sales Tax and want to file one consolidated return for all locations. The form also allows 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.

Lines 1 through 4 are the same as the Business Tax Application (BT-1) Section A Lines 1-4

Line 1: 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. If you have a federal identification number, enter it on Line 1. If you have applied for, 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 federal identification number is assigned to you by the Internal Revenue Service (IRS).

Line 2: 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. If you have previously registered enter your TID on this line.

Line 3: 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, 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. All government agencies should list their proper agency name. The mailing address needs to be completed as requested.

Line 4: This line is used to indicate the type of ownership of your organization. You are a sole proprietor if you own the business as an individual. Sole proprietors cannot be not-for-profit organizations. You are a partnership if you have a business partner owning part of the business. You are a corporation if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an LLP or LLC if you have been given such status from the Federal Government and have registered through the Secretary of State’s Office. You are classified as Federal Government if you are a Federal Agency or a federally-chartered organization (e.g. American Red Cross), National banks and Federal credit unions. You are an Other Government classification if you are a political subdivision of the State of Indiana. Such agencies include state, county or city government, town boards, township trustees, certain volunteer fire departments when under the control of the township trustee.

Line 5 and 6: Enter the name and the *daytime* telephone number of a person within your organization whom the Department may contact about tax related matters.

Line 7: Your account number is the 10 digit number that is on

your Retail Merchant Certificate. Your location number (LOC#) is a 3 digit number also on your Retail Merchant Certificate. If you have applied for, but have not yet received your taxpayer identification number, indicate “applied for” on the TID Number column. If your business is conducted under a trade name or DBA (doing business as) name, enter it here. Also, enter the street address, city, state, and zip code. **NOTE:** The business location address cannot be a P.O. Box Number.

Please allow four (4) to six (6) weeks for processing.

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