

Indiana Department of Revenue  
**Business Tax Application**

Instructions For Completing Form BT-1  
**Annotated Version - 2000**

**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. 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 10-digit number shown on the Registered Retail Merchant Certificate. If you have previously registered enter your TID on this line. **Fed. 1120 L.B**

**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. 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. **IC 6-3-1-10 IB# 12**  
**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 (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 5:** This information is to be completed only if you are a corporation, foreign or domestic.

A) "*State of Incorporation*" is the state where your Articles of Incorporation were filed.

B) "*Date of Incorporation*" is the date you incorporated. **Fed. 1120 L.C**

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. **45 IAC 3.1-1-32**

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 6:** 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 3 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 **45 IAC 2.2-9-4** or partners. Attach additional sheets if necessary.

**Lines 7 and 8:** Enter the name and the daytime telephone number of a person within your organization whom the Department may contact about tax related matters.

**Line 9:** 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, zip code, county, and township. Enter the tax district number of this location **only** if you are registering for a *motor vehicle rental excise tax* account.

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

**Line 10:** 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 11:** 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).

**Fed. 1120 k L. 2b 2a**

## 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 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. **IC 6-2.5-8**

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 5% (.05).** **IC 6-2.5-4**

**45 IAC 2.2-3-21**

**IC 6-2.5-2-2**

**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 5% (.05).** **IC 6-2.5-2-2**

For businesses in Ohio, Illinois, Michigan, Minnesota, and Wisconsin, registration for an Out-of-State Use Tax Collection and Remittance Permit is required if sales are shipped into Indiana. These specified states and Indiana have entered into an agreement, the Great Lakes Compact, which requires this registration. If you have sales shipped into Indiana from a Kentucky business, registration for an Out-of-State Use Tax Permit is required.

**Line 1:** Enter the date or anticipated date selling activities will begin.

**Line 2:** Enter the dollar amount of your estimated monthly taxable sales. Wholesalers and manufacturers please enter zero (0). If this is left blank, you will be set up on a monthly filing status.

**Line 3:** If your business operates seasonally (only certain months of the year), check the box "yes." Following the box, check the months you are active. If you operate for more than nine (9) months in a calendar year, seasonal filing is not available.

**Lines 4 through 14:** Answer either "yes" or "no" as required and provide additional information as requested.

**Line 15:** If you want your sales tax returns sent to an address other than the address listed in Section A Line 3, enter the mailing address here.

**IC 6-3-4-12,13 & 15 IC 6-3-2-2.7**  
**IC 6-3-4-8.2 IC 6-3-4-8**  
**IC 6-2.1-6-1**

### Section C

**Withholding Tax Account: No Fee** **IC 6-2.1-6-3.1**

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.

**Lines 1 & 2:** Answer either "yes" or "no" as required.

**Line 3:** 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 4:** Answer either "yes" or "no" as required.

**Line 5:** Enter the first month and year when wages will be paid.

**Line 6:** Enter dollar amount of anticipated monthly wages paid to your Indiana employees.

**Line 7:** If you want your withholding tax returns sent to an address other than the address listed in Section A Line 3, enter the mailing address here.

### Section D

**Food & Beverage Tax Account: No Fee**

**IC 6-2.5-21 & 22**  
**IC 6.2.5-5-20**

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 "yes" or "no". If "no," your location county, as shown in Section A Line 9, must be an adopting Food & Beverage Tax County.

**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.

### Section E

**County Innkeepers Tax Account: No Fee**

**IC 6-2.5-4-4**  
**IC 6-9-1-1 to 32**  
**IC 6-9-19-17**

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.

**Section F** **IC 6-6-9.7-8 & IC 25-15 & IC 6-6-9-1 to 11**

**Motor Vehicle Rental Excise Tax Account: No 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.

**IC 6-6-9.7-1 to 12**

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

**Line 2:** To obtain the Tax District Number, contact the Township Assessor within the county where the motor vehicles will be rented or leased.

**Line 3:** If you rent or lease motor vehicles from a location outside Indiana and the vehicles carry Indiana plates, you must enter the tax district(s) to receive excise tax credit.

**Section G**

**Prepaid Sales Tax on Gasoline** **IC 6-2.5-7-3.6,7,9 & 14**  
**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 from 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:** The date of the first prepaid sales tax payment depends upon the first period of gasoline sales. If you collect prepaid sales tax during the 1st through the 15th of the current month, then the first prepaid tax payment due date is the 25th of that month. For example, if you collect prepaid sales tax from September 1 through September 15, 1998, then the first prepaid tax payment due date is September 25, 1998.

If you collect prepaid sales tax during the 16th through the last day of the current month, then the first prepaid payment due date is the 10th of the following month. For example, if you collect prepaid sales tax from September 16 through September 30, 1998, the first prepaid payment due date is October 10, 1998.

**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 3, 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.

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)".

**Additional Information**

This business tax application can be processed by a district office. For more information you may contact an office from the list below.

**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 (219) 291-8270
Fort Wayne District Office (219) 456-3476	Terre Haute District Office (812) 235-6046

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

This application **will be delayed** if any individuals listed on Line 6, 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) 615-2700.

**IC 6-3-4-8.1**

**Pay Your Taxes by Electronic Funds Transfer (EFT)** **IC 4-8.1-2-7**

EFT is an electronic method used to instruct financial institutions to debit or credit customer accounts. You are required to file returns 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) 232-5500.**

**Form BT-1C** **IC 6-5.5-6-3**

**Authorization for Consolidated Sales Tax Filing Number:**

*No 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.)



Form BT-1  
SF43760  
(Revised 1-00)

## Indiana Department of Revenue Business Tax Application

(Please print legibly or type the information on this application.)

**A separate application is required for each business location.**

**Section A: Taxpayer Information (see instructions on page 1)**  
Contact the Department at (317) 615-2700 for more information regarding this application.

1. Federal Identification Number: Fed 1120 L.B

2. If this business is currently registered for any Indiana tax under this ownership, enter your Taxpayer Identification Number: \_\_\_\_\_

3. Owner name, Legal name, Partnership name, Corporate name or Other entity name: IC 6-3-4-1-(3) 45 IAC 3.1-1-27 IC 6-2.1-1-16

If sole owner (Last name, First name, Middle Initial): IC 6-3-1-10 IB# 12

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: \_\_\_\_\_

4. Check the type of organization of this business:

Sole Proprietor  Partnership  LLP  Corporation  LLC  Fed Govt  Other Govt  Other

5. All corporations answer the following questions: Otherwise, proceed to Question 6.

A. State of Incorporation: <div style="border: 1px solid black; width: 40px; height: 20px; margin: 5px;"></div>	B. Date of Incorporation: <span style="border: 1px solid black; padding: 2px;">Fed. 1120 L.C</span> Month Day Year	C. State of Commercial Domicile: <span style="border: 1px solid black; padding: 2px;">45 IAC 3.1-1-32</span> Month Day
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana. Month Day Year		E. Accounting period year ending date: <span style="border: 1px solid black; padding: 2px;">45 IAC 3.1-1-28</span> Month Day

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

Social Security Number	Last Name, First Name, Middle Initial	Title	Street Address	City	State	Zip Code
<span style="border: 1px solid black; padding: 2px;">IC 4-1-8-1</span>						

7. Name of contact person: (Person responsible for filing tax forms) 45 IAC 2.2-9-4

8. Contact person's Daytime Telephone Number: ( ) EXT

9. Business trade name or DBA: (This name and address is for the business location.) \_\_\_\_\_

Street Mailing Address: 45 IAC 2.2-8-7  
(P.O. Box numbers cannot be used as a business location address.)

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

County: \_\_\_\_\_ Township: \_\_\_\_\_ Tax District Number:(Motor Vehicle Rental only) \_\_\_\_\_

10. Business Location Telephone Number: ( ) EXT

11. North American Industry Classification System (NAICS):  
Please enter a primary and any secondary code(s) that may apply.

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**PRIMARY**

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

- Checkboxes for Sales Tax, Withholding Tax, Out-of-State Use Tax, Food and Beverage Tax, County Innkeepers Tax, Motor Vehicle Rental Excise Tax, and Prepaid Gasoline Sales Tax.

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. Date of first sales at this location under this ownership: [Month][Year] 2. Estimated monthly taxable sales: \$ [ ] (see instructions on page 2)

3. Is this business seasonal? Yes [ ] No [ ] If yes, check active months. [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?
5. Will prepared foods or beverages be sold?
6. Will alcoholic beverages, beer, wine or packaged liquor be sold from this location?
7. Expiration Date [Month][Day]
8. If you are reporting sales tax on a consolidated basis, is this location to be included in your consolidated account?

Table with 2 columns: Yes, No

Check the appropriate responses.

- 9. Will cars or trucks (less than 11,000 lbs Gross Vehicle Weight) be rented for less than thirty (30) days from this location?
10. Will gasoline, gasohol or special fuels be sold through a metered pump?
11. Are you a refiner, distributor or a terminal operator which supplies gasoline to retail outlets?
12. Do you occasionally make sales in the State of Indiana at fairs, flea markets, etc.?
13. Is income at this location directly derived from the retail sales of tobacco products?
14. If yes, from vending machines only?

Table with 2 columns: Yes, No

15. Mailing name and address for sales tax returns (if different from Section A, Line 3): 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. Are you withholding on a nonresident shareholder, partner or beneficiary?
2. Is this a one time annual distribution of income?
3. Accounting Period: Year Ending Date [Month][Day]
4. Are you withholding on Professional Athletes?
5. Date taxes first withheld from an Indiana resident/employee under this ownership: [Month][Year]
6. Anticipated monthly wages paid to Indiana resident/employees: \$ [ ]

7. Mailing name and address for withholding tax returns (if different from Section A, Line 3): In care of: [ ] Street Address: [ ] City: [ ] State: [ ] Zip Code: [ ]

**Section D: Food and Beverage Tax Registration (see instructions on page 2)**

(No Registration Fee)

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

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

Month Year

2. Will prepared foods or beverages be catered from this location into other counties?

Yes  No

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

County

IC 6-9-20-3

Municipality (City or Town)

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

**Section E: County Innkeepers Tax Registration (see instructions on page 2)**

(No Registration Fee)

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

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

Month Year

IC 6-9-1-1 to 32
IC 6-2.5-4-4

**Section F: Motor Vehicle Rental Excise Tax Registration (see instructions on page 3)**

(No Registration Fee)

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

1. Date motor vehicle rental or leasing begins:

Month Year

IC 6-6-9-1 to 11
IC 6-6-9-7-1 to 12 County Supplemental

2. If the address shown on Section A, Line 9 is in Indiana, make sure that a tax district number has been entered on that line.

3. If you are renting or leasing from a location outside Indiana and the vehicles carry Indiana plates, enter the tax district number(s) to receive excise tax credit:

\_\_\_\_\_

**Section G: Prepaid Sales Tax on Gasoline for Qualified Distributors (see instructions on page 3)**

(\$100.00 Registration Fee)

Contact the Department at (317) 232-3524 for more information regarding this tax.

IC 6-2.5-7-3.6,7,9 & 14

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 3):

In care of: \_\_\_\_\_ Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

5. Name of contact person:

6. Contact Person's Daytime Telephone Number:

( )

EXT

**All retail merchants who are issued a permit to collect Prepaid Sales Tax on Gasoline will be required to file monthly detailed reports (ST-103QD) 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.

Estimated average number of gallons supplied monthly from Section G, Line 3.....	1. _____
Multiply Line 1 by .033 (Round to the nearest dollar amount).....	2. _____
Estimated bond amount (multiply the amount on Line 2 by 3).....	3. _____

The amount on Line 3 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) 232-5500.**

**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, 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**





## 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.**