



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): _____
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3. Name of contact person responsible for filing tax forms. _____	4. Contact person's daytime telephone number: A _____ B EXT _____
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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 _____
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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.
 Check the appropriate responses. _____
 Month Year (Must be \$1 or more; see instructions on page 2)

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). _____

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 manufacturers please enter \$1. If this is left blank or you put in zero, you will be set up on a monthly filing status.

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

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)

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

<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 Equipment & 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.