Form BT-1 Indiana Department of Revenue State Form 43760 (R7/11-05) Business Tax Application	
A separate application is required for each business location.	
To file this application online, visit: http://www.in.gov/dor/business/register.html	Visit <u>INTax.in.gov</u>
Section A: Taxpayer Information (see instructions on page 1) Please print legibly or type the information on this application.	to file and pay your business taxes online.
	s is currently registered with the Department of Revenue, xpayer Identification Number (TID):
3. Name of contact person responsible for filing tax forms.	4. Contact person's daytime telephone number: A () B EXT
5. Check (only one) reason for filing this application: A Starting New Busines D To Add Location to Existing Account E To Register for Other Type(s) of	
 6. Owner name, Legal name, Partnership name, Corporate name or Other entity name: A Check if foreign address (See instructions) 	 7. Business trade name or DBA and physical location: (This name and address is for the business location.) A Check if foreign address (See instructions) Name:B
If sole owner (last name, first name, middle initial, Suffix) \underline{C}	Street Address: P.O. Box numbers cannot be used as a business location address.
Primary Address: D	<u>C</u>
City: E	City: D
State: <u>F</u> Zip Code: <u>G</u>	State: E Zip Code: F
County: H	County: G Township: H Business Location Township: H
E-Mail Address: I	Telephone Number: I () J EXT
8. Check the type of organization of this business: A Sole Proprietor F S Corp G LLC H Nonprofit I Fed Govt	B Partnership C LLP D LP E Corporation J Other Govt K Other
9. Indiana Secretary of State Control #	See <u>www.in.gov/sos/</u> for requirements.
10. All corporations answer the following questions: Otherwise, proceed to Q	Question 11.
A. State of Incorporation: B. Date of Incorporation: Mon	th Day Year C. State of Commercial Domicile:
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana.	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. A I I PRIMARY	
12. Owner, Partners, or Officers (Attach separate sheet if necessary.) Social Sec	
A B C D E F Social Security Number Last Name, First Name, Middle Initial, Suffix Title	G H I J Street Address City State Zip Code
1	
2	
3	
13. Tax(es) to be Registered for this Business Location (Check all that apply A Withholding Tax (Complete Section C.)	 E Sales Tax (Complete Section B for a Registered Retail Merchants Certificate.) F Out-of-State Use Tax (Complete Section B.)
 B County Innkeepers Tax (Complete Section E.) C Food and Beverage Tax (Complete Section D.) 	 G Prepaid Gasoline Sales Tax (Complete Section G.) H Private Employment Agency (See instructions on page 2.)
Image: Tool and Developed Fax (Complete Section D.) Image: Tool and Developed Fax (Complete Section D.)	Trivate Employment Agency (see instructions on page 2.)

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Section B: Sales Tax (RST)/Out-Of-State (OOS) Use Tax Registration (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:*		
4. Will you provide lodging or accommodations for periods of less than Check the appropriate responses.		
thirty (30) days? If yes, complete Section E		
5. Will prepared foods or beverages be sold/catered? Yes A No B If yes, complete Section D. Yes A No B If yes, complete Section H.		
 6. Will alcoholic beverages, beer, wine or packaged liquor be sold from this location?		
Expiration Date		
Month Day If you should need to register (you must file online) go to: www.in.gov/dor/streamline/index.html		
7. Will gasoline, gasohol or special fuels be sold through a metered pump?		
 8. Will cars or trucks (less than 11,000 lbs Gross Vehicle Weight) be rented for less than thirty (30) days from this location?		
9. If you are reporting sales tax on a consolidated basis, is this location to be included in your consolidated account? Yes A No B Street Address: C If yes, enter your Reporting Number (TID). City: D		
C State: E Zip Code: F		
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 Image: 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. (Check all that apply) Are you withholding on a: Resident A Nonresident Shareholder B 5. Anticipated monthly wages paid to Indiana resident/employees: One-time yearly distribution Nonresident Partner or Beneficiary \$		
6. Mailing name and address for WTH tax returns (if different from Section A, Line 6): A Check if foreign address (see instructions)		
In care of: B Street Address: C		
City: D State: E Zip Code: F		

Page 3a (Please print legibly or type the information)	on this application.) Business Tax Applicatio	
Section D: Food and Beverage (FAB) Tax Registration (see i 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:	g name and address for FAB tax returns Ferent from Section A, Line 6):	
2. Enter the name(s) of the county(ies), city(ies) and/or town(s)	eck if foreign address (see instructions)	
where meaning the description and sold an external and the start datas	e of: B	
	Address: C	
2 City:)	
3 State:	EZip Code:	
Section E: County Innkeepers Tax (CIT) Registration (see i Sales Tax Section B must also be Contact the Department at (317) 233-4015 for more in	completed.	
Complete this section if you will provide lodging or 1 Date room rer	tals or accommodations begin	
accommodations for periods of less than thirty (30) days.		
2. Mailing name and address for CIT tax returns (if different from Section A, Line 6).	A Check if foreign address (See instructions)	
In care of: <u>B</u> Street Address: <u>C</u>		
City: <u>D</u> S	tate: <u>E</u> Zip Code: <u>F</u>	
Section F: Motor Vehicle Rental (MVR) Excise Tax Registration	(see instructions on page 2) (No Additional Fee)	
Sales Tax Section B must also b Contact the Department at (317) 233-4015 for more		
If cars or trucks (less than 11,000 lbs Gross Vehicle Weight) will be rented for less than		
1. Date motor vehicle rental or leasing begins:	2. Tax District Number: If unkown, contact the County Assessors office.	
3. Mailing name and address for MVR tax returns (if different from Section A, Line 6):		
In care of: B Street Address: C		
City: D St	tte: <u>E</u> Zip Code: <u>F</u>	
Section G: Prepaid Sales (PPD) Tax on Gasoline for Qualified Distribute	ors (see instructions on page 3) (\$100 Registration Fee)	
Solition of Prophile Sales (PD) that on Selesting 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 outlo	ts and wish to become a Qualified Distributor, complete this sectio	
1. Enter your Indiana licensed gasoline distributor number:	2. Date of first gasoline sales:	
3. Estimated number of gallons purchased/sold monthly:		
5. Estimated number of ganons purchased sold montiny.	Month Day Year	
	·	
4. Mailing name and address for PPD tax returns (if different from Section A, Line 6):	A Check if foreign address (see instructions)	
In care of: B Street Address: C		
	ate: <u>E</u> Zip Code: <u>F</u>	
5. Name of contact person:	6. Contact person's daytime telephone number:	
r	A () BEXT	

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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. 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 1. Date sales begin from this location: tires and/or new tires mounted on motor vehicles. Month Year 2. Mailing name and address for TIF returns (if different from Section A, Line 6): In care of:<u>B</u>______Street Address: <u>C</u>_____ City: D State: E Zip Code: F 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. ______Title:______Date:_____ Signature: 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). Private Employment Agencies Only For additional information Mail To: Mail To: about private employment **Indiana Department of Revenue** agencies: System Services **Indiana Department of Revenue** Call (317) 232-5977 Licensing Section P. O. Box 6197 Indianapolis, IN 46206-6197 100 N. Senate Room N281 Indianapolis, IN 46204

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 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 December 31. If you are on a fiscal year, the accounting period date will be a date other than December 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 (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 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 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 Line 4: List date taxes were first withheld. Indiana; whenever a business location, warehouse, distribution center exists; or whenever employees solicit or take orders for your products in Indiana Line 5: Enter dollar amount of anticipated monthly wages paid to your (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 Line 6: If you want your withholding tax returns sent to an address other 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 Line 1: Enter the date of first sales of food and/or beverages from this your business to collect Indiana Use Tax on sales shipped into Indiana. location or enter the date you plan to begin. There is no fee associated with this registration. The use tax rate is six percent (.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 \$1. If this is left blank or you put in zero, you will be set up on a monthly filing status.

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 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 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 Contact the Department at (317) 233-4015 for additional information. 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.

Indiana employees.

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 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

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

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 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.

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	Evansville	Merrillville
(317) 233-4015	(812) 479-9261	(219) 769-4267
Bloomington (812) 339-1119	Fort Wayne (260) 436-5663	Muncie (765) 289-6196
Clarksville	Kokomo	South Bend
(812) 282-7729	(765) 457-0525	(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 (<u>www.in.gov/dor/taxforms/</u> <u>state.html#electronic</u>) 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 <u>www.intax.in.gov/</u>

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: No Additional Fee To obtain a copy of the BT-1C application to file consolidated go to: www.in.gov/dor/taxforms/pdfs/bt-1c.pdf

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 (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 visit our Web site at: www.ai.org/apps/dor/bt1/naics.html

Code

Accommo	dation, Food Service	es, and
Drinking I	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)

Administrative and Support & Waste Management and Remediation Services

manage	
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 pack-
	aging & labeling services, and convention
	& trade show organizers)
562000	Waste Management and Remediation
	Services
Agricul	ture, Forestry, Hunting & Fishing
110000	Agriculture, Forestry, Fishing and
	Hunting
111000	Crop Production

111000	Crop Production
111100	Oilseed & Grain Farming
111210	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)

Code	
112000	Animal Production
112111	Beef Cattle Ranching & Farming
112112	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
110010	Products
113310	Logging
114000	Fishing, Hunting and Trapping
114110 114210	Fishing Hunting and Trapping
115000	Support Activities for Agriculture and
115000	Forestry
115110	Support Activities for Crop Production
10110	(including cotton ginning, soil
	preparation, planting & cultivating)
115210	Support Activities for Animal Production
115310	Support Activities for Forestry
	tertainment, 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
711130 711190	Musical Groups & Artists Other Performing Arts Companies
711130	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs &
711130 711190 711210	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks)
711130 711190	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, &
711130 711190 711210 711300	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events
711130 711190 711210	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, &
711130 711190 711210 711300	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes,
711130 711190 711210 711300 711410	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
711130 711190 711210 711300 711410 711510	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers
711130 711190 711210 711300 711410 711510	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar
711130 711190 711210 711300 711410 711510 712100 713000	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries
711130 711190 711210 711300 711410 711510 712100	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation
711130 711190 711210 711300 711410 711510 711510 713000 713100 713110	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713100	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries
711130 711190 711210 711300 711410 711510 711510 713000 713100 713110	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713100	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities,
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713100	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713100	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities,
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713100 713200 713900	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713100 713200 713900	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713100 713100 713900 713900	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000)
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713100 713100 713900 713900	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General
711130 711190 711210 711210 711300 711410 711510 712100 713000 713100 713100 713200 713900 713900	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing
711130 711190 711210 711300 711410 711510 712100 713000 713100 713100 713200 713900 713900 233000 233110	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing
711130 711190 711210 711210 711300 711410 711510 712100 713100 713100 713100 713100 713200 713900 233000 233110 233200 233300 233300 2334000	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction Nonresidential Building Construction Heavy Construction
711130 711190 711210 711210 711300 711410 711510 712100 713100 713100 713100 713100 713200 713900 Construe 233000 233110 233200 233300	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction Nonresidential Building Construction Heavy Construction Highway, Street, Bridge, & Tunnel
711130 711190 711210 711210 711300 711410 711510 712100 713100 713100 713100 713100 713200 713900 233000 233110 233200 233300 233300 2334000	Musical Groups & Artists Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks) Promoters of Performing Arts, Sports, & Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction Nonresidential Building Construction Heavy Construction

Code	
234900	Other Heavy Construction
235000	Special Trade Contractors
235110	Plumbing, Heating, & Air-Conditioning
200110	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
Educatio	nal Services
611000	Educational Services
611110	Elementary & Secondary Schools
611310	Colleges, Universities and Professional
011010	Schools
611510	Technical and Trade Schools
611600	Other Schools and Instruction
011000	
	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
522500	Intermediation (including loan brokers)
523100	Securities, Commodity Contracts, and
525100	Other Intermediation and Brokerage
523110	Investment Banking & Securities Dealing
523120	Securities Brokerage
523120	Commodity Contracts Dealing
523140	Commodity Contracts Brokerage
523210	Securities and Commodity Exchanges
523900	Other Financial Investment Activities
020000	(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

North American Industry Classification System (continued)

Code	
524210	Insurance Agencies and Brokerages
524290	Other Insurance Related Activities
524292	Third Party Administration for Insurance
	and Pension Funds
524298	All Other Insurance Related Activities
525000	Funds, Trusts, and Other Financial
	Vehicles
525100	Insurance & Employee Benefit Funds
525910	Open-End Investment Funds (Form
	1120-RIC)
525920	Trusts, Estates, and Agency Accounts
525930	Real Estate Investment Trusts (Form
	1120-REIT)
525990	Other Financial Vehicles

Health Care and Social Assistance (620000)

(020000)			
621000	Ambulatory Health Care Services		
621110	Offices of Physicians		
621111	Offices of Physicians (except mental		
	health specialists)		
621112	Offices of Physicians, Mental Health		
	Specialists		
621210	Offices of Dentists		
621300	Offices of Other Health Practitioners		
621310	Offices of Chiropractors		
621320	Offices of Optometrists		
621330	Offices of Mental Health Practitioners		
	(except Physicians)		
621340	Offices of Physical, Occupational &		
	SpeechTherapists, and Audiologists		
621391	Offices of Podiatrists		
621399	Offices of All Other Miscellaneous Health		
	Practitioners		
621400	Outpatient Care Centers		
621410	Family Planning Centers		
621420	Outpatient Mental Health & Substance		
	Abuse Centers		
621491	HMO Medical Centers		
621492	Kidney Dialysis Centers		
621493	Freestanding Ambulatory Surgical and		
	Emergency Centers		
621498	All Other Outpatient Care Centers		
621510	Medical and Diagnostic Laboratories		
621610	Home Health Care Services		
621900	Other Ambulatory Health Care Services		
621910	Ambulance Services		
621990	All Other Ambulatory Health Care Services		
621991	Blood and Organ Banks		
622000	Hospitals		
623000	Nursing & Residential Care Facilities		
623990	Other Residential Care Facilities		
624000	Social Assistance		
624100	Individual & Family Services		
624200	Community Food & Housing, and Emer-		
	gency & Other Relief Services		
624310	Vocational Rehabilitation Services		
624410	Child Day Care Services		
	ion (510000)		

511100	Publishing Industries
511110	Newspaper Publishers
511120	Periodical Publishers
511130	Book Publishers
511140	Database and Directory Publishers
511190	Other Publishers
511210	Software Publishers
512000	Motion Picture & Sound Recording
	Industries
512100	Motion Picture & Video Industries
	(except video rental)
512200	Sound Recording Industries
513000	Broadcasting and Telecommunications
513100	Radio & Television Broadcasting
513200	Cable Networks & Program Distribution

mentan	industry classification System (con	иш. П		
Code		L		
513300 Telecommunications (including paging,		Ľ		
cellular, satellite, & other telecommuni-		Ľ		
	cations)			
514000	Information Services & Data Processing	Ľ		
54.4400	Services			
514100	Information Services (including news	Ľ		
	syndicates, libraries, & on-line Information			
services)				
514210	Data Processing Services	Ľ		
Manufac	turing	1		
311000	Food Manufacturing			
311110	Animal Food Manufacturing			
311200	Grain & Oilseed Milling	L		
311300	Sugar & Confectionery Product Mfg.	Ŀ		
311400	Fruit & Vegetable Preserving &	Ŀ		
011100	Specialty Food Manufacturing	Ŀ		
311500	Dairy Product Manufacturing	Ŀ		
311610	Animal Slaughtering & Processing	Ŀ		
311710	Seafood Product Preparation & Packaging	Ŀ		
311800	Bakeries & Tortilla Manufacturing	Ŀ		
311900	Other Food Manufacturing (including	L		
	coffee, tea, flavorings & seasonings)	Ŀ		
312000	Beverage and Tobacco Product Mfg.	L		
312110	Soft Drink and Ice Manufacturing	Ŀ		
312120	Breweries	Ľ		
312130	Wineries	Ľ		
312140	Distilleries	L		
312200	Tobacco Manufacturing	Ľ		
313000	Textile Mills	Ľ		
314000	Textile Product Mills	L		
315000	Apparel Manufacturing	Ľ		
315100	Apparel Knitting Mills	L		
315210	Cut and Sew Apparel Contractors	Ľ		
315220	Men's & Boys' Cut & Sew Apparel Mfg.	Ľ		
315230	Women's & Girls' Cut & Sew Apparel Mfg. Other Cut & Sew Apparel Manufacturing	L		
315290 315990	Apparel Accessories & Other Apparel Mfg.			
316000	Leather & Allied Product Manufacturing			
316110	Leather & Hide Tanning & Finishing			
316210	Footwear Manufacturing (including rubber	Ŀ		
010210	& plastic)			
316990	Other Leather & Allied Product Mfg.	L		
321000	Wood Product Manufacturing	Ŀ		
321110	Sawmills and Wood Preservation	L		
321210	Veneer, Plywood, & Engineered Wood	Ŀ		
	Product Manufacturing	L		
321900	Other Wood Product Manufacturing	Ŀ		
322000	Paper Manufacturing	L		
322100	Pulp, Paper, & Paperboard Mills	Ŀ		
322200	Converted Paper Product Manufacturing	Ŀ		
323100	Printing and Related Support Activities	Ľ		
323117	Book Printing	Ľ		
323119	Other Commercial Printing	L		
324000	Petroleum and Coal Products Mfg.	Ľ		
324110	Petroleum Refineries (including integrated)	Ľ		
324120	Asphalt Paving, Roofing, & Saturated	1		
004400	Materials Manufacturing	Ľ		
324190 325000	Other Petroleum and Coal Products Mfg. Chemical Manufacturing	Γ		
325000	Basic Chemical Manufacturing			
325100	Resin, Synthetic Rubber & Artificial and			
020200	Synthetic Fibers & Filaments Manufacturing			
325300	Pesticide, Fertilizer, & Other Agricultural	1		
5_5500	Chemical Manufacturing	1		
325410	Pharmaceutical & Medicine Manufacturing	1		
325500	Paint, Coating, & Adhesive Manufacturing	L		
325600	Soap, Cleaning Compound, & Toilet	ſ		
	Preparation Manufacturing			
325900	Other Chemical Product & Preparation Mfg.			
326000	Plastics and Rubber Products Mfg.	Ŀ		
326100	Plastic Product Manufacturing			
326200	Rubber Product Manufacturing	Ŀ		
327000	Nonmetallic Mineral Product Mfg.			
327100	Clay Product & Refractory Manufacturing	L		
		L		

iunueu)	
Code	
327210	Glass & Glass Product Manufacturing
327300	Cement & Concrete Product Mfg.
327400	Lime & Gypsum Product Manufacturing
327900	Other Nonmetallic Mineral Product Mfg.
331000	Primary Metal Manufacturing
331110	Iron and Steel Mills & Ferroalloy Mfg.
331200	Steel Product Manufacturing from
001200	Purchased Steel
001010	
331310	Alumina & Aluminum Production and
-	Processing
331400	Nonferrous Metal (except Aluminum)
	Production & Processing
331500	Foundries
332000	Fabricated Metal Product Manufacturing
332110	Forging and Stamping
332210	Cutlery and Handtool Manufacturing
332300	Architectural and Structural Metals Mfg.
332400	Boiler, Tank, & Shipping Container Mfg.
332510	Hardware Manufacturing
332610	Spring and Wire Product Manufacturing
332700	Machine Shops; Turned Product & Screw;
1	Nut & Bolt Manufacturing
332810	Coating, Engraving, Heat Treating, &
	Allied Activities
332900	Other Fabricated Metal Product Mfg.
	-
333000	Machinery Manufacturing
333100	Agricultural, Construction, & Mining
	Machinery Manufacturing
333200	Industrial Machinery Manufacturing
333310	Commercial & Service Industry
	Machinery Manufacturing
333410	Ventilation, Heating, Air-Condtioning, &
	Commercial Refrigeration Equipment Mfg.
333510	Metalworking Machinery Manufacturing
333610	Engine, Turbine, & Power Transmission
	Equipment Manufacturing
333900	Other General Purpose Machinery Mfg.
334000	
334110	Computer & Peripheral Equipment Mfg.
334200	Communications Equipment Manufacturing
334310	Audio and Video Equipment Manufacturing
334410	Semiconductor & Other Electronic
	Component Manufacturing
334500	Navigational, Measuring, Electromedical, &
	Control Instruments Manufacturing
334610	Manufacturing & Reproducing Magnetic &
	Optical Media
335000	Electrical Equipment, Appliance, &
	Component Manufacturing
335100	Electric Lighting Equipment Manufacturing
335200	Household Appliance Manufacturing
335310	Electrical Equipment Manufacturing
335900	Other Electrical Equipment & Component
	Manufacturing
336000	Transportation Equipment Mfg.
336110	Motor Vehicle Mfg./Auto Light Duty
336210	Motor Vehicle Body & Trailer Manufacturing
336300	Motor Vehicle Parts Manufacturing
336410	Aerospace Product & Parts Manufacturing
336510	Railroad Rolling Stock Manufacturing
336610	Ship and Boat Building
336990	Other Transportation Equipment Mfg.
337000	Furniture and Related Product Mfg.
339000	Miscellaneous Manufacturing
339110	Medical Equipment & Supplies Mfg.
339900	Other Miscellaneous Manufacturing
000000	
Minim	~ (210000)
	g (210000)

000000	Other Misselianeous Manufacturing
Mining	(210000)
211110	Oil and Gas Extraction
212110	Coal Mining
212200	Metal Ore Mining
212310	Stone Mining and Quarrying
212320	Sand, Gravel, Clay, & Ceramic and
	Refractory Minerals Mining & Quarrying

North American Industry Classification System (continued)

	ΙΝΟΓΙΠ Α	Л	
<i>Code</i> 212390	Other Nonmetallic Mineral Mining &	C 5	
213110	Quarrying Support Activities for Mining	5	
Other Ser	vices (810000) (except public administration)	5	
811000	Repair and Maintenance	ľ	
811110	Automotive Mechanical & Electrical Repair & Maintenance		
811120	Automotive Body, Paint, Interior, and Glass Repair	5	
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	5	
811210	Electronic & Precision Equipment Repair and Maintenance	5	
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	5 5	
811410	Home & Garden Equipment and Appliance Repair & Maintenance	F 9	
811420	Reupholstery & Furniture Repair	9	
811430	Footwear & Leather Goods Repair	ľ	
811490	Other Personal & Household Goods		
	Repair & Maintenance	F	
812000	Personal and Laundry Services	5	
812111	Barber Shops	5	
812112	Beauty Shops	١	
812113	Nail Salons	5	
812190	Other Personal Care Services (including diet & weight reducing centers)	5	
812210	Funeral Homes and Funeral Services	1 3	
812220	Cemeteries and Crematories	5	
812300	Drycleaning & Laundry Services	5	
812310	Coin-Operated Laundries and	5	
	Drycleaners	5	
812320	Drycleaning and Laundry Services	5	
	(except Coin-Operated)	5	
812330	Linen and Uniform Supply	5	
812910	Pet Care (except Veterinary) Services	5	
812920	Photofinishing	5	
812930	Parking Lots and Garages	5	
812990	All Other Personal Services	5	
	nal, Scientific, & Technical Services	5 5	
541100	Legal Services	5	
541110	Offices of Lawyers		
541190 541200	Other Legal Services	5	
541200	Accounting, Tax Preparation, Bookkeeping, and Payroll Services		
541211	Offices of Certified Public Accountants	5	
541213	Tax Preparation Services		
541213	Payroll Services	H	
541219	Other Accounting Services	F	
541300	Architectural, Engineering, and Related	a	
	Services	8	
541310	Architectural Services Landscape Architectural Services		
541320		F	
541330	Engineering Services	4	
541340	Drafting Services	4	
541350	Building Inspection Services	4	
541360	Geophysical Surveying & Mapping Services	4	
541370	Surveying & Mapping (except Geophysical) Services	4	
541380	Testing Laboratories	4	
541400	Specialized Design Services (including	4	
	interior, industrial, graphic, & fashion		
	design)	4	
541500	Computer Systems Design & Related Services	4	
541511	Custom Computer Programming Services	4	
541512	Computer Systems Design Services		
541513	Computer Facilities Management Services		
541519	Other Computer Related Services		
541600	Management, Scientific, & Technical		
	Consulting Services		
541610	Management Consulting Serivces		

merican	industry Classification System (cont	mu		
Code		Cod		
541700	Scientific Research & Development Services	443 443		
541800	Advertising and Related Services	443		
541860	Direct Mail Advertising			
541900	Other Professional, Scientific, and	443		
	Technical Services	443		
541910 Marketing Research and Public Opinion Polling				
541920	Photographic Services	444		
541930	Translation and Interpretation Services	444		
541940	Veterinary Services	444		
541990	All Other Professional, Scientific, and	444		
551000	Technical Services	444		
551000	Management of Companies and Enterprises	445		
551111	Offices of Bank Holding Companies	445		
551112	Office of Other Holding Companies	445		
Dublic A				
920000	Administration Public Administration	445 445		
920000 921000	Executive, Legislative and Other	445		
321000	General Government Support	445		
		445		
Real Est	ate and Rental and Leasing (530000)	445		
531000	Real Estate	445		
531110	Lessors of Residential Buildings and	445		
	Dwellings	445		
531120	Lessors of Nonresidential Buildings	446		
	(except Miniwarehouses)	446		
531130	Lessors of Miniwarehouses and Self-	446		
501100	Storage Units	446		
531190 531210	Lessors of Other Real Estate Property Offices of Real Estate Agents & Brokers	446		
531210	Real Estate Property Managers	447		
531320	Offices of Real Estate Appraisers	447		
531390	Other Activities Related to Real Estate			
532000	Rental and Leasing Services	448		
532100	Automotive Equipment Rental & Leasing			
532210	Consumer Electronics & Appliances Rental	448		
532220	Formal Wear and Costume Rental	448		
532230	Video Tape and Disc Rental	448 448		
532290	Other Consumer Goods Rental	440		
532291 532310	Home Health Equipment Rental General Rental Centers	448		
532400	Commercial and Industrial Machinery &	448		
002100	Equipment Rental & Leasing	448		
532420	Office Machinery and Equipment Rental	448		
500110	and Leasing	451		
533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	451		
	Assets (except Copylighted Works)	451		
Religiou	s, Grantmaking, Civic, Professional	451		
-	ilar Organizations	451		
813000	Religious, Grantmaking, Civic,	451		
	Professional, & Similar Organizations	451 451		
Retail Tr	ade			
441000	Motor Vehicle and Parts Dealers	452		
441110	New Car Dealers	452		
441120	Used Car Dealers	452 453		
441210	Recreational Vehicle Dealers	453		
441221	Motorcycle Dealers	453		
441222	Boat Dealers	453		
441229	All Other Motor Vehicle Dealers	453		
441300	Automotive Parts, Accessories, & Tire Stores	453		
442000 442110	Furniture & Home Furnishings Stores Furniture Stores	453		
442110 442210	Floor Covering Stores	453		
442291	Window Treatment Stores	453		
442299	All Other Home Furnishings Stores			
		454		
		454 454		
		454		
		404		

	Code	
	443000	Electronics and Appliance Stores
	443111	Household Appliance Stores
	443112	Radio, Television, & Other Electronics
		Stores
	443120	Computer and Software Stores
	443130	Camera and Photographic Supplies Stores
	444100	Building Material & Garden Equipment
		and Supplies Dealers
	444110	Home Centers
	444120	Paint and Wallpaper Stores
	444130	Hardware Stores
	444190	Other Building Material Dealers
	444200	Lawn & Garden Equipment & Supplies
		Stores
	445000	Food and Beverage Stores
	445100	Grocery Stores
	445110	Supermarkets and Other Grocery
		(except Convenience) Stores
	445120	Convenience Stores
	445200	Specialty Food Store
	445210	Meat Markets
	445220	Fish and Seafood Markets
	445230	Fruit and Vegetable Markets
	445291	Baked Goods Stores
	445292	Confectionery and Nut Stores
ļ	445299	All Other Specialty Food Stores
	445310	Beer, Wine, and Liquor Stores
	446000	Health and Personal Care Stores
	446110	Pharmacies and Drug Stores
	446120	Cosmetics, Beauty Supplies, & Perfume
		Stores
	446130	Optical Goods Stores
	446190	Other Health & Personal Care Stores
	447100	Gasoline Stations
	447100	Gasoline Stations (including convenience
		stores with gas)
	448000	Clothing and Clothing Accessories
		Stores
	448110	Men's Clothing Stores
	448120	Women's Clothing Stores
	448130	Children's & Infants' Clothing Stores
	448140	Family Clothing Stores
	448150	Clothing Accessories Stores
	448190	Other Clothing Stores
	448210	Shoe Stores
	448310	Jewelry Stores
	448320	Luggage & Leather Goods Stores
	451000	Sporting Goods, Hobby, Book, and
	454440	Music Stores
ļ	451110	Sporting Goods Stores
-	451120	Hobby, Toy, and Game Stores
ļ	451130	Sewing, Needlework, & Piece Goods Stores
ļ	451140	Musical Instrument & Supplies Stores
ļ	451211	Book Stores
ļ	451212	News Dealers and Newsstands
	451220	Prerecorded Tape, Compact Disc, and
	450000	Record Stores
	452000	General Merchandise Stores
	452110	Department Stores
	452900 453000	Other General Merchandise Stores Miscellaneous Store Retailers
	453110	Florists
	453210	Office Supplies & Stationery Stores
	453220	Gift, Novelty, and Souvenir Stores
	453310	Used Merchandise Stores
	453910	Pet and Pet Supplies Stores
ļ	453920	Art Dealers
	453930	Manufactured (Mobile) Home Dealers
ļ	453990	All Other Miscellaneous Store Retailers
ļ		(including tobacco, candle, & trophy shops)
ļ	454000	Nonstore Retailers
ļ	454110	Electronic Shopping & Mail-Order Houses
ļ	454210	Vending Machine Operators
	454311	Heating Oil Dealers
	454312	Liquefied Petroleum Gas (Bottled Gas)
		Dealers

North American Industry Classification System (continued)

Machinery, Equipment, & Supplies

Toy & Hobby Goods & Supplies

Recyclable Material Wholesalers

Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers

Other Miscellaneous Durable Goods

Paper & Paper Product Wholesalers Drugs and Druggists' Sundries

Apparel, Piece Goods, & Notions

Petroleum and Petroleum Products

Farm Supplies Wholesalers Book, Periodical, and Newspaper

Wholesale Trade, Nondurable Goods

Grocery & Related Product Wholesalers Farm Product Raw Material Wholesalers

Chemical and Allied Products Wholesalers

Beer, Wine, & Distilled Alcoholic Beverage

Flower, Nursery Stock, & Florists' Supplies

Tobacco & Tobacco Product Wholesalers Paint, Varnish, & Supplies Wholesalers

Other Miscellaneous Nondurable Goods

Unclassified Establishments (unable

Sporting & Recreational Goods & Supplies

Wholesalers

to classify)

Code 421800

421910

421920

421930 421940

421990

422000

422100

422210

422300

422400

422500

422600 422700

422800

422910

422920

422930

422940

422950 422990

999999

. .	
<i>Code</i> 454319 454390	Other Fuel Dealers Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)
Transpo	rtation 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 Warehousing and Storage
493000 493100	Warehousing & Storage (except lessors of
433100	miniwarehouses & self-storage units)
	minimateriodoco a con cicitago anitoj
Utilities	
221000	Utilities
221100	Electric Power Generation, Transmission &
	Distribution
221210	Natural Gas Distribution
221300	Water, Sewage & Other Systems
Unrelate	ed Business Activities
900000	Unrelated Debt-financed Activities -
	Unrelated Debt-financed Activities - other than rental or real estate
900000 900001	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7),
900001	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations
900001 900002	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property
900001	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with
900001 900002 900003	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations
900001 900002	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with
900001 900002 900003 900004	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations
900001 900002 900003 900004	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities
900001 900002 900003 900004 Wholesa	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities
900001 900002 900003 900004 Wholesa 421000	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities ale Trade Wholesale Trade, Durable Goods
900001 900002 900003 900004 Wholesa 421000	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts &
900001 900002 900003 900004 Wholesa 421000 421100	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales
900001 900002 900003 900004 Wholesa 421000 421100	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing
900001 900002 900003 900004 Wholesa 421000 421100 421200	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities Ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers
900001 900002 900003 900004 Wholesa 421000 421100 421200	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities Ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment
900001 900002 900003 900004 Wholesa 421000 421100 421200 421300 421400	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities Ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment & Supplies Wholesalers
900001 900002 900003 900004 Wholesa 421000 421100 421200 421300	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities Ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment & Supplies Wholesalers Metal & Mineral (except Petroleum)
900001 900002 900003 900004 Wholesa 421000 421100 421200 421300 421400 421500	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities Ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment & Supplies Wholesalers Metal & Mineral (except Petroleum) Wholesalers
900001 900002 900003 900004 Wholesa 421000 421100 421300 421400 421500 421600	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment & Supplies Wholesalers Metal & Mineral (except Petroleum) Wholesalers Electrical Goods Wholesalers
900001 900002 900003 900004 Wholesa 421000 421100 421200 421300 421400 421500	Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities Ale Trade Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment & Supplies Wholesalers Metal & Mineral (except Petroleum) Wholesalers

Form BT-1C Application for Consolidated State Form 48515 Tax Filing Number Application for permission to report and remit Sales tax or food and beverage tax for the indicated business locations on a consolidated return as provided in IC 6-2.5-6-3. Please check the type of consolidated return you are requesting to file. Sales Tax Food and Beverage (Same County) Food and Beverage (Same City/Same Town) Select only one per BT-1C. Please print or type all information. Contact the Department at (317) 615-2700 for more information regarding this application.						
1. Taxpa	yer Identification Number: TID# (10 digits)		2.	Federal Identification Number FID# (9 digit		
5. List al	3. Name of contact person: (Person responsible for filing tax forms) 4. Contact person's daytime telephone number: () EXT					
LOC # (3 digits)	Business Location Name	Street		City	State	Zip Code
Signed:						

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.

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 (4) to six (6) weeks for processing.

Additional Information

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

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.