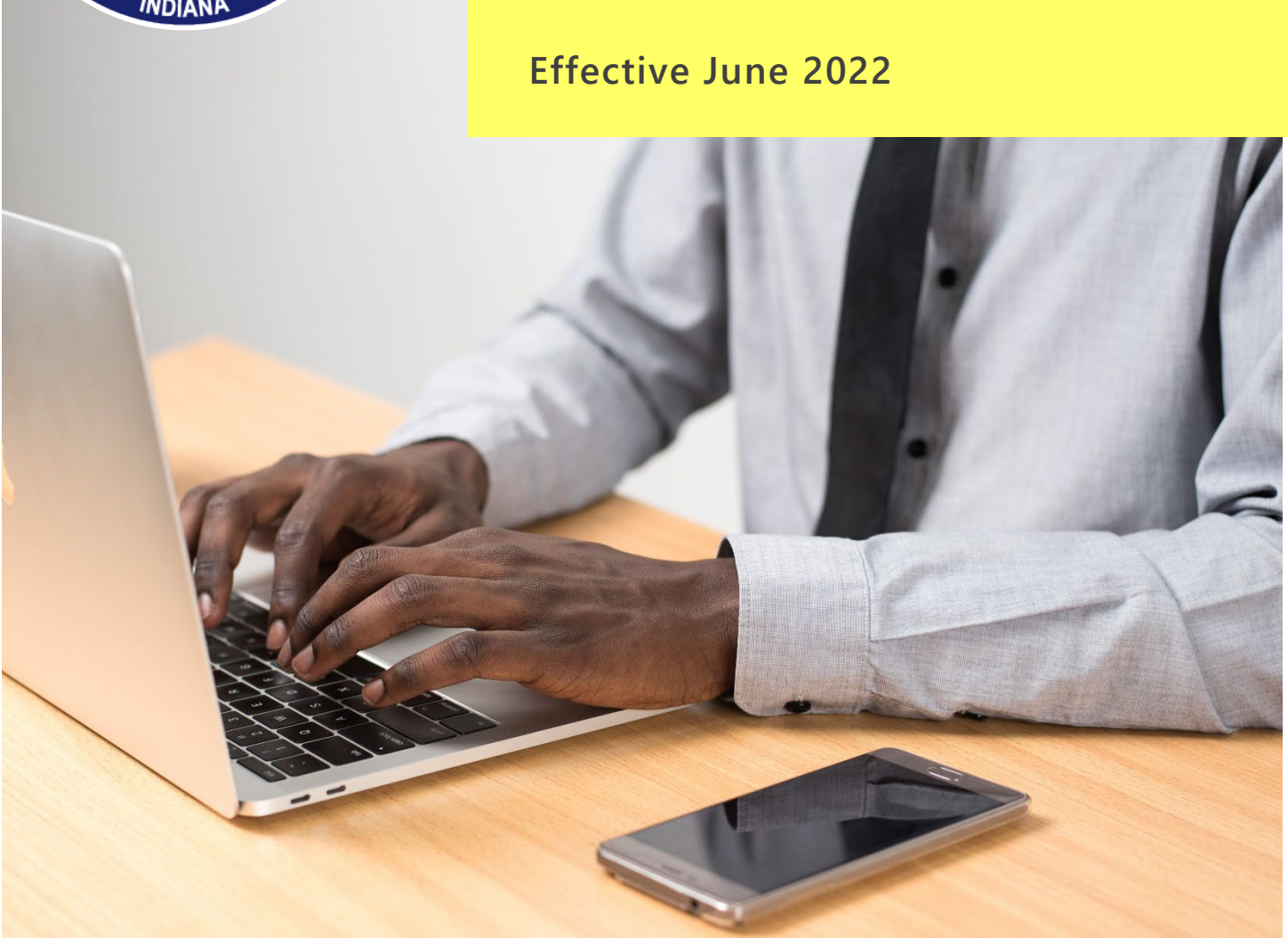




INTIME User Guide for Electronic Cigarette Tax Registration

Effective June 2022



Last revised: June 2023

Welcome to INTIME

New Indiana state legislation (Indiana Code 6-7-4) was passed in early 2021 imposing an Electronic Cigarette Tax to be collected by retailers on the sale of open system containers and vapor products. Information Bulletin #206 will be updated (June 2022) to include information on the new e-cigarette tax and available at dor.in.gov/files/reference/gb206.pdf.

This state legislation requires retailers to apply for an Electronic Cigarette Retail Dealer's Certificate (ECG-1A) with the Indiana Department of Revenue (DOR). Retailers can register for the new tax and submit an application for the ECG-1A certificate via DOR's new e-services portal, the Indiana Taxpayer Information Management Engine (INTIME), at intime.dor.in.gov.

This guide provides instruction on how to register for the new electronic cigarette (e-cigarette) tax and apply for the ECG-1A certificate and serves as an additional resource to the [INTIME User Guide for Business Customers](#). All INTIME guides are available at dor.in.gov/online-services/intime-tax-center.

As an alternative to registering online for the new tax, an application form is available at dor.in.gov/business-tax/cigarette-and-other-tobacco-products-tax.

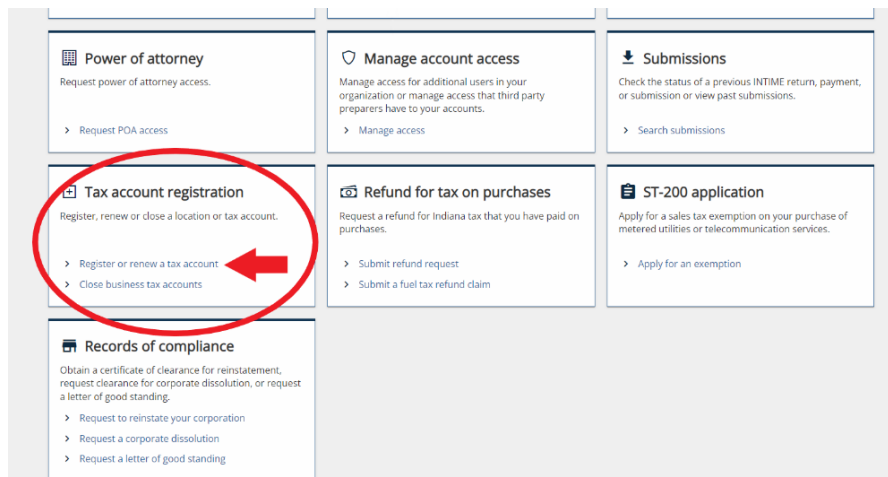
Note: Electronic return filing of the new e-cigarette tax is required, however, paper forms with instructions are available so that tax customers can see what is required.

How to Apply via INTIME

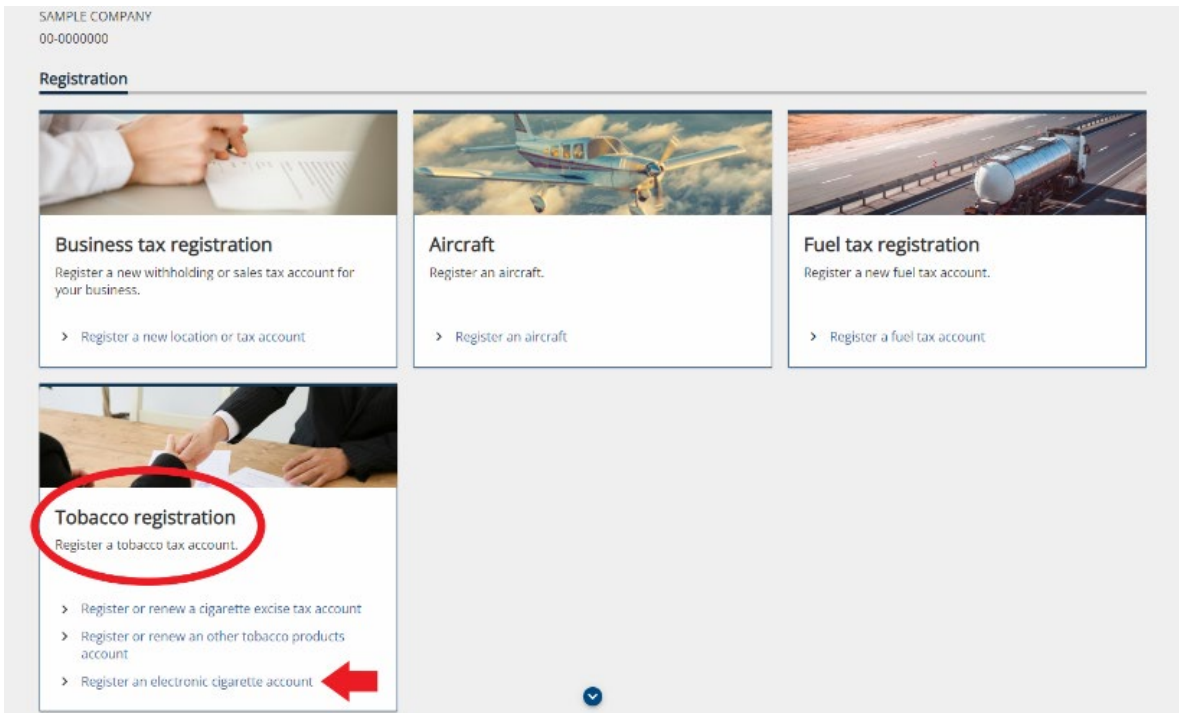
Retailers can register for the new e-cigarette tax license at intime.dor.in.gov, with or without logging in to INTIME.

INTIME Logged-In Tax Registration

Step 1: Log in to INTIME, go to the "All Actions" tab, and locate the "Tax account registration" panel where you will select the "Register or renew a tax account" hyperlink.

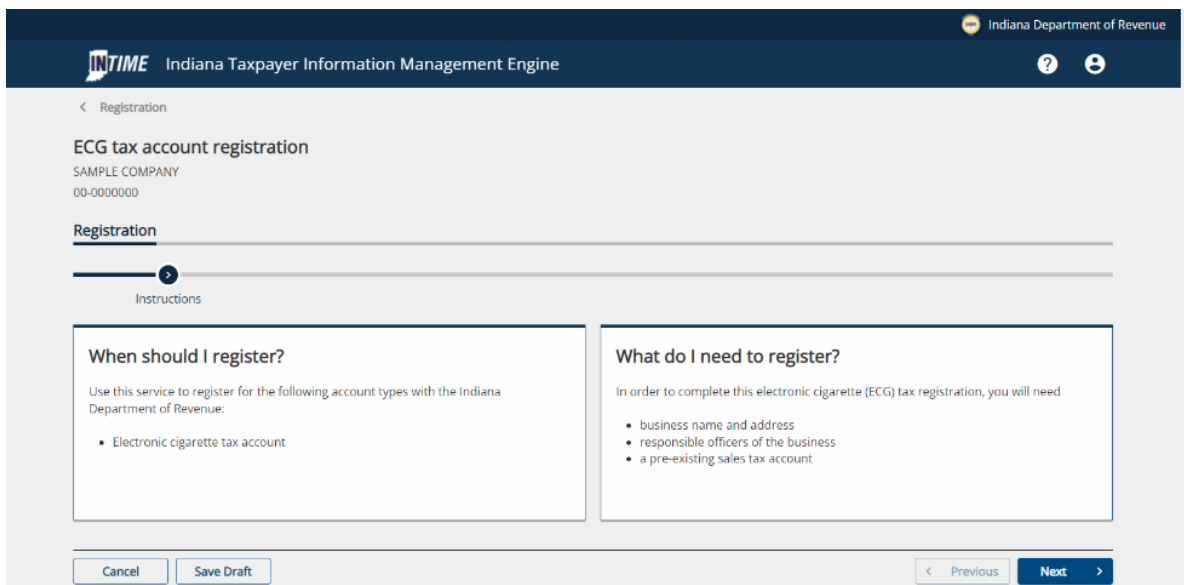


Step 2: Locate the “Tobacco registration” panel and click on the “Register an electronic cigarette account” hyperlink.



Step 3: This page will provide confirmation that you are using this service to register for an electronic cigarette tax account and will require the following information:

- Business name and address
- Responsible officers of the business
- A pre-existing sales tax account



Step 4: The following registration pages will request information about the business, the business owner, and partner(s) or corporate officer(s).

Step 5: Add information about other licenses your business may hold. When selecting "Yes," click on the "Add a license/permit" hyperlink to add information for each individual entry to include the state agency, type of license/ permit and the license/permit number.

Registration

ECG tax account registration
SAMPLE COMPANY
00-0000000

Registration

Instructions Registration Info Owner information Partner/officer information License information

Enter licensing information

Does applicant presently hold any other licenses or permits issued by any state agency?

Yes No

At least one license is required

Other licenses or permits

State agency	Type of license or permit	Number
+ Add a license/permit		

+ Add a license/permit

Cancel Save Draft Previous Next

Step 6: Select the business location at which e-cigarette sales will take place.

Indiana Department of Revenue

IN TIME Indiana Taxpayer Information Management Engine

Registration

ECG tax account registration
SAMPLE COMPANY
00-0000000

Registration

Instructions Registration Info Owner information Partner/officer information License information Locations

Please select the location where your sales will be taking place.

Existing locations

DBA name	Location address	Location ID	Existing ECG acco	Select
SAMPLE LOCATION	123 SAMPLE STREET APT 1 SAMPLE IN 46204	8000009819-001	<input checked="" type="checkbox"/>	<input type="radio"/>
SAMPLE LOCATION	123 SAMPLE STREET SAMPLE IN 46204	8000009819-002	<input type="checkbox"/>	<input checked="" type="radio"/>

Cancel Save Draft Previous Next

Step 7: Review the location address. Confirm physical and mailing address, as well as location of audit records. If location information is incorrect, contact DOR by sending a message from the "All Actions" (tab) page.

Review location address

The address below is based on the address chosen from the locations listed previously. If this information is incorrect, please contact DOR. You may submit a message by clicking "Send a message" under the "All Actions" menu or call us at (317) 615-2710, Monday - Friday, 8:00am - 4:30pm.

Country
USA

Street
123 SAMPLE STREET

Street 2

Unit type _____ Unit # _____

City
SAMPLE

State
INDIANA

Zip
46204-0000

County
MARION

Is the mailing address the same as the physical address?
 Yes No

Is the address where audit records will be available the same as the mailing address?
 Yes No

Cancel Save Draft Previous Next

Step 8: To register for an e-cigarette tax account, a bond in the amount of \$1000 is required. Attach a copy of your bond document(s).

Indiana Department of Revenue

INTIME Indiana Taxpayer Information Management Engine

< Registration

ECG tax account registration
SAMPLE COMPANY
00-0000000

Registration

Information Partner/officer information License information Locations Physical address of business Attachments

Attach any relevant documents you have

Please be advised, you must mail your original bond documents to the Special Tax division of the Indiana Department of Revenue before the registration can be processed

Do you have any attachments to add to this application?
 Yes No

Cancel Save Draft Previous Next

Important: Original bond documents must be mailed to the Special Tax division at DOR before the registration can be finalized.

Mail to: Indiana Department of Revenue
Special Tax
P.O. Box 901
Indianapolis, IN
46206-0901

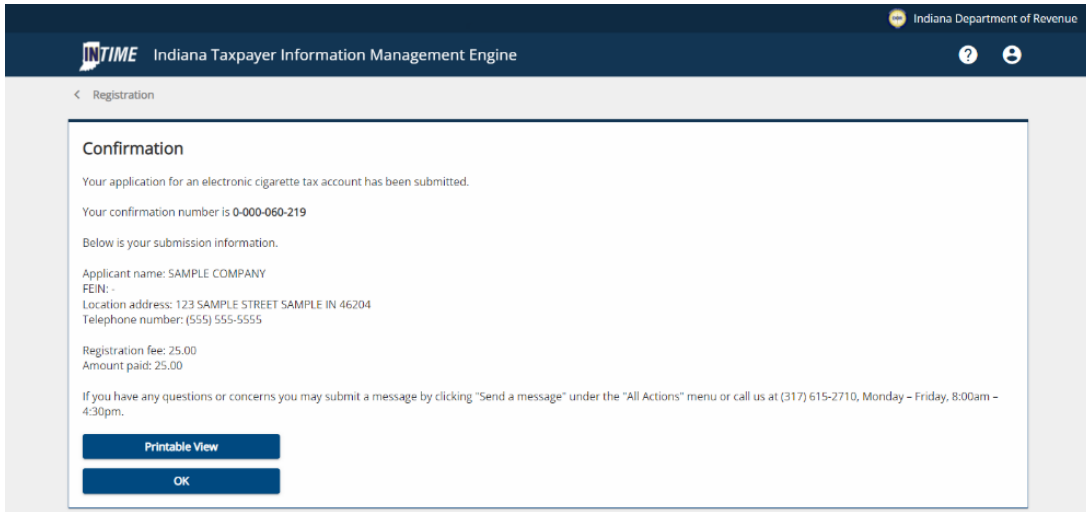
Step 9: To register for an e-cigarette tax account, a payment of \$25 is required at the time of submission. Payment can be made by providing bank account information (no fee) or by credit/debit card (additional fees apply.)

The screenshot shows the 'INTIME Indiana Taxpayer Information Management Engine' interface. The page title is 'ECG tax account registration' for 'SAMPLE COMPANY' with FEIN '00-0000000'. A progress bar indicates the current step is 'Payment selection', with previous steps 'Personal information', 'License information', 'Locations', 'Physical address of business', and 'Attachments' completed. The 'Payment' section shows a 'Registration fee' of 25.00. A message states: 'In order to register for an electronic cigarette account, a payment is required at the time of submission.' Below this, there are two radio button options: 'Bank account' (selected) and 'Debit or credit card'. A second message says: 'Proceed to the next step to provide your bank account information and complete the payment. There is no fee for payment by bank account.' At the bottom, there are 'Cancel', 'Save Draft', 'Previous', and 'Next' buttons.

Step 10: Verify that all the information you provided is correct before clicking on "Next."

The screenshot shows the 'INTIME Indiana Taxpayer Information Management Engine' interface. The page title is 'ECG tax account registration' for 'SAMPLE COMPANY' with FEIN '00-0000000'. The progress bar shows the current step is 'Review', with previous steps 'Locations', 'Physical address of business', 'Attachments', 'Payment selection', and 'Payment information' completed. A message states: 'By submitting this application, you hereby certify that the foregoing information is a true and correct statement to the best of your knowledge and is a complete and full representation based upon the best information available. Please review the information below for accuracy.' Below this is a 'Registration summary' section with the following details: Applicant name : SAMPLE COMPANY, FEIN : 00-0000000, Location address : 123 SAMPLE STREET SAMPLE IN 46204, Telephone number : (555) 555-5555. There is also a 'Payment summary' section with: Registration fee : 25.00, Amount paid : 25.00. At the bottom, there are 'Cancel', 'Save Draft', 'Previous', and 'Submit' buttons.

Step 11: A confirmation will be provided for submitting an e-cigarette tax account application. Take note of the confirmation number or print the page for your records by selecting "Printable view."

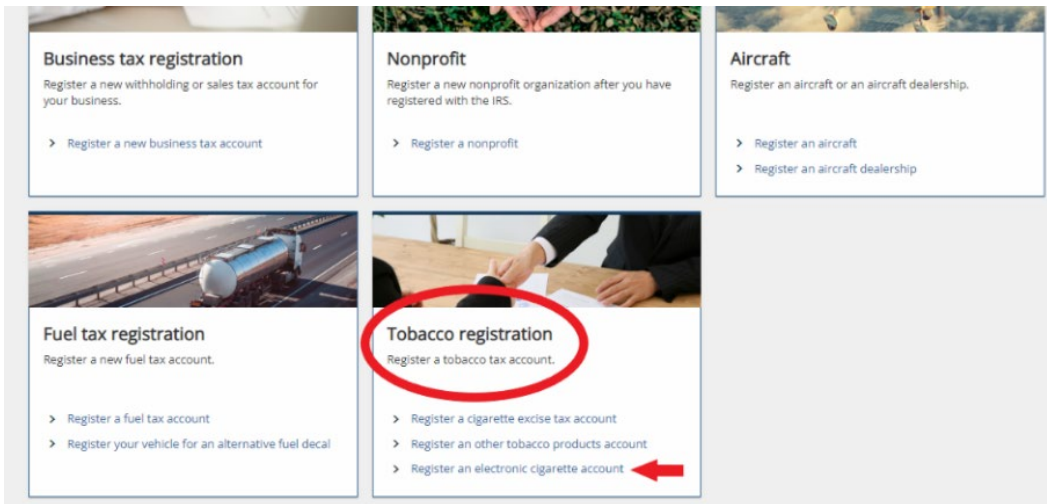


Tax Registration without Logging into INTIME

Step 1: Go to intime.dor.in.gov and locate the "Registration" panel, then click on "New tax registration."

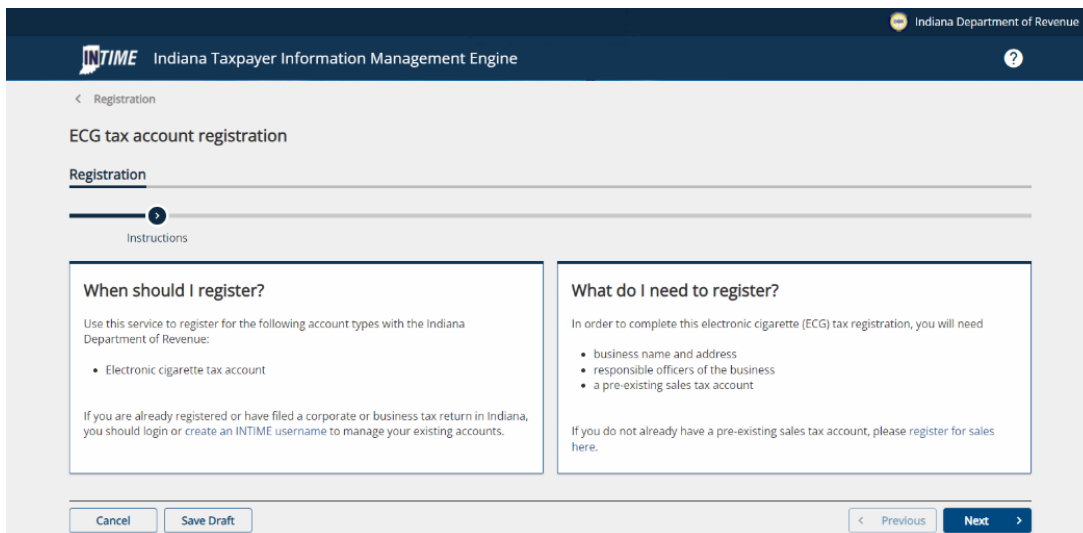


Step 2: Locate the “Tobacco registration” panel and select “Register an electronic cigarette account.”



Step 3: The next screen will confirm that the registration is for an e-cigarette tax account and will provide information on items required to complete the registration:

- Business name and address
- Responsible officers of the business
- A pre-existing sales tax account. (If you do not have a sales account with DOR, click the hyperlink to register.)



Step 4: Enter the business' Federal Employer Identification Number (FEIN).

The screenshot shows the INTIME (Indiana Taxpayer Information Management Engine) interface. At the top, it says "Indiana Department of Revenue". The main heading is "ECG tax account registration". Below that, a progress bar shows two steps: "Instructions" (completed) and "ID information" (current step). The "ID information" section is titled "Enter your FEIN" and contains a text input field with the value "55-5555555". At the bottom, there are "Cancel" and "Save Draft" buttons on the left, and "Previous" and "Next" navigation buttons on the right.

Step 5: The following registration pages will request information about the applicant's business, point of contact, date of incorporation, as well as physical, mailing and audit records address for the business.

The screenshot shows the "Registration info" page. It contains several input fields: "Applicant name" (SAMPLE COMPANY), "Business/Trade name (if different from above)", "Telephone number" ((555) 555-5555), "Email" (sample@sample.com), "Point of contact name" (JOHN SAMPLE), "Point of contact phone" ((555) 555-5555), and "Point of contact email" (sample@sample.com). There is a blue informational box that says "If this is a corporation, please enter a date of incorporation. If this is a foreign corporation, please also enter the date of acceptance." Below this, there are "Date of incorporation" and "Date of acceptance" fields, both set to "22-Apr-2022". At the bottom, there are "Cancel", "Save Draft", "Previous", and "Next" buttons.

The screenshot shows the "Physical address of business" page. It contains several input fields: "Country" (USA), "Street" (100 N SENATE AVE), "Street 2", "Unit type", "Unit #", "City" (INDIANAPOLIS), "State" (INDIANA), "Zip" (46204-2273), and "County" (MARION). There are two questions with radio button options: "Is the mailing address the same as the physical address?" (Yes/No) and "Is the address where audit records will be available the same as the mailing address?" (Yes/No). At the bottom, there are "Cancel", "Save Draft", "Previous", and "Next" buttons.

Step 6: The following registration pages will request information about the business, the business owner, and partner(s) or corporate officer(s).

The screenshot shows the 'ECG tax account registration' process at Step 6, 'Enter information about the owner'. The progress bar indicates that 'Registration Info', 'Physical address of business', 'Mailing address', and 'Audit address' are completed, while 'Owner information' is the current step. The form fields are as follows:

- Type of ownership: C-Corp
- Resident agent name: JOHN SAMPLE
- Country: USA
- Street: 100 N SENATE AVE
- Street 2: (empty)
- City: INDIANAPOLIS
- State: INDIANA
- Zip: 46204-2273
- County: MARION

Buttons at the bottom include 'Cancel', 'Save Draft', 'Previous', and 'Next'.

Step 7: The applicant will be asked to provide information about other licenses the business may hold. When selecting "Yes," click on the "Add a license/permit" hyperlink to add information for each individual entry to include the state agency, type of license/ permit and the license/permit number.

The screenshot shows the 'ECG tax account registration' process at Step 7, 'Enter licensing information'. The progress bar indicates that 'Physical address of business', 'Mailing address', 'Audit address', and 'Owner information' are completed, while 'Partner/officer information' and 'License information' are the current steps. The form fields are as follows:

- Does applicant presently hold any other licenses or permits issued by any state agency?
 - Yes
 - No
- At least one license is required (notification)
- Other licenses or permits table:

State agency	Type of license or permit	Number
+ Add a license/permit		

Buttons at the bottom include 'Cancel', 'Save Draft', 'Previous', and 'Next'.

Step 8: To register for an e-cigarette tax account, a bond in the amount of \$1000 is required. Attach a copy of your bond document(s) to the submission.

The screenshot shows the 'INTIME Indiana Taxpayer Information Management Engine' interface. The page title is 'ECG tax account registration'. A progress bar indicates the current step is 'Attachments', with previous steps 'address', 'Audit address', 'Owner information', 'Partner/officer information', and 'License information' completed. The main content area is titled 'Attach any relevant documents you have' and contains a blue informational box: 'Please be advised, you must mail your original bond documents to the Special Tax division of the Indiana Department of Revenue before the registration can be processed'. Below this is a question 'Do you have any attachments to add to this application?' with 'Yes' and 'No' radio buttons. An 'Add attachment' button is present. At the bottom, there are 'Cancel', 'Save Draft', 'Previous', and 'Next' buttons.

Important: Original bond documents must be mailed to the Special Tax division at DOR in order to complete the registration.

Mail to: Indiana Department of Revenue
Special Tax
P.O. Box 901
Indianapolis, IN
46206-0901

Step 9: To register for an electronic cigarette tax account, a payment of \$25 is required at the time of submission. Payment can be made by providing bank account information (no fee) or by credit/debit card (additional fees apply.)

The screenshot shows the 'INTIME Indiana Taxpayer Information Management Engine' interface. The page title is 'ECG tax account registration'. A progress bar indicates the current step is 'Payment selection', with previous steps 'address', 'Owner information', 'Partner/officer information', 'License information', and 'Attachments' completed. The main content area is titled 'Payment' and shows a 'Registration fee' of 25.00. A blue informational box states: 'In order to register for an electronic cigarette account, a payment is required at the time of submission.' Below this is a 'Select a payment method' section with 'Bank account' and 'Debit or credit card' radio buttons. Another blue informational box says: 'Proceed to the next step to provide your bank account information and complete the payment. There is no fee for payment by bank account.' At the bottom, there are 'Cancel', 'Save Draft', 'Previous', and 'Next' buttons.

Step 10: Verify that all the information you provided is correct before clicking on “Next.”

Indiana Department of Revenue

INTIME Indiana Taxpayer Information Management Engine

< Registration

ECG tax account registration

Registration

Progress bar: Personal information, License information, Attachments, Payment selection, Payment information, Review (highlighted)

By submitting this application, you hereby certify that the foregoing information is a true and correct statement to the best of your knowledge and is a complete and full representation based upon the best information available. Please review the information below for accuracy.

Registration summary

Applicant name : SAMPLE COMPANY
FEIN : 55-5555555
Telephone number : (555) 555-5555

Payment summary

Registration fee : 25.00
Amount paid : 25.00

Buttons: Cancel, Save Draft, < Previous, Submit

Step 11: A confirmation will be provided for submitting an e-cigarette tax account application. Take note of the confirmation number or print the page for your records by selecting “Printable view.”

Indiana Department of Revenue

INTIME Indiana Taxpayer Information Management Engine

< Registration

Confirmation

Your application for an electronic cigarette tax account has been submitted. Your confirmation number is **0-000-064-463**.

Below is a summary of your registration:

Applicant name: SAMPLE COMPANY
FEIN: 22-2222222
Location address: 2 N SENATE AVE INDIANAPOLIS IN 46204-2201
Registration fee: 25.00
Amount paid: 25.00

If you have any questions or concerns you may submit a message by clicking "Send a message" under the "All Actions" menu or call us at (317) 615-2710, Monday - Friday, 8:00am - 4:30pm.

Buttons: Printable View, OK

Footer: DOR Home | Forms and Publications | Policies | INTIME User Guides | Contact Us
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What Happens Next?

- All applications will be reviewed by DOR Special Tax division.
- Upon approval, an Electronic Cigarette (ECG) tax account will be automatically added to the retailer/customer's INTIME account and will appear on the "Summary" (tab) page.

The screenshot displays the INTIME web application interface. At the top, the header includes the INTIME logo and 'Indiana Taxpayer Information Management Engine'. The user is identified as JOHN SAMPLE, with a welcome message and a 'Manage My Profile' link. The main content area is titled 'SAMPLE COMPANY' and shows a 'Summary' tab selected. Below this, there are two main sections: 'Sales' and 'Electronic Cigarette'. Each section contains a return due date (ST-103 for June 2022 and ECG-103 for June 2022) and an account balance of \$0.00. The 'Sales' section also includes a 'File now' link, and the 'Electronic Cigarette' section includes 'Make a payment' and 'View all returns and periods' links.

- E-Cigarette retailers/tax customers who do not have INTIME access can sign up with a welcome letter. [More information and INTIME instructional guides](#) for e-cigarette tax customers are available to help with the process.
- Beginning July 18, 2022, ECG-1A certificates will be mailed via U.S. Postal Service to the physical address of the business provided during registration.
- E-Cigarette tax returns will then be due the 15th day of each month and can be filed and paid via INTIME.

Customers who file taxes with DOR can use INTIME to manage their tax accounts in one convenient location, 24/7. This includes filing returns, making payments, viewing, and responding to correspondence from DOR, as well as secure messaging with DOR Customer Service.

Contact Us

DOR Special Tax

317-615-2710
Monday – Friday
8 a.m. – 4:30 p.m. ET
dor.in.gov

INTIME

Questions? Log in to INTIME and [send a message to Customer Service](#).

Tax Bulletin

[Monthly newsletter](#) for tax practitioners & businesses

Tax Talk Blog

The [Tax Talk Blog](#) has tax tips, DOR programs & info for tax practitioners