



Indiana Department of Revenue

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Sales Tax Information Bulletin #52
Subject: Wholesalers
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References: IC 6-2.5-4-1; IC 6-2.5-8-1; 45 IAC 2.2-4-1

Replaces Bulletin #52, dated April 2023

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Summary of Changes

This bulletin has been updated to remove language referring to there being two economic thresholds. The 200 transaction threshold was removed as part of Senate Enrolled Act (SEA) 228 (2024).

Introduction

In general, persons engaged in making wholesale sales in Indiana are Indiana retail merchants. This includes remote sellers making wholesale sales into Indiana who meet Indiana's economic threshold (see [Sales Tax Information Bulletin #89](#) for further details, available online at in.gov/dor/legal-resources/tax-library/information-bulletins/sales-tax-information-bulletins/).

A person engaged in making wholesale sales in Indiana must register with the department as an Indiana retail merchant by visiting the State of Indiana's INBiz website, which allows businesses to register with multiple state agencies, at inbiz.in.gov. If the application is approved, the department will issue the person a Registered Retail Merchant Certificate (RRMC). The RRMC is valid for two years and updates automatically with no additional charge for renewal unless a business fails to file required returns and/or remit payment of Indiana sales, use, or withholding tax liabilities, in which case the RRMC will expire.

Exemption Certificates

Purchases by Wholesalers

A person who is engaged in making wholesale sales in Indiana and is registered as an Indiana retail merchant may issue an exemption certificate in lieu of paying Indiana sales tax upon purchases of tangible personal property, provided such purchases are exempt under Indiana law. For example, a wholesaler may issue an exemption certificate for tangible personal property purchased for resale by using an Indiana General Sales Tax Exemption Certificate (ST-105) or a Streamlined Sales Tax Agreement Certificate of Exemption

Sales by Wholesalers

A person engaged in making wholesale sales in Indiana may accept a properly executed exemption certificate from a customer in lieu of collecting sales tax, provided the purchase is exempt under Indiana law.

Note that sales by marketplace sellers via a marketplace facilitator are not considered to be wholesale sales. Such sales are considered to be retail sales of the marketplace facilitator and are excluded from the gross retail income of the marketplace seller. For further information on marketplace facilitators, please see [Sales Tax Information Bulletin #89](#).

If you have any questions concerning this bulletin, please contact the Tax Policy Division at taxpolicy@dor.in.gov.



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