

INFORMATION BULLETIN #77

SALES TAX

MAY 2012

(Replaces Bulletin #77 dated November 2008)

DISCLAIMER: Information bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the Department or the taxpayer. Therefore, the information provided in the bulletin should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

SUBJECT: Sales Tax Returns Filed Monthly if the Retail Merchant Is Remitting by Electronic Funds Transfer

DIGEST OF CHANGES: All retail merchants are required to file and remit sales and use taxes through the Department's online tax filing program (INtax).

REFERENCE: IC 6-2.5-6-1

EFFECTIVE DATE: January 1, 2013

HEA 1125-2008 effective Jan. 1, 2009, provides that retail merchants that remit sales tax through electronic funds transfer (EFT) are required to file a monthly return at the same time the remittance is due the Department.

Effective Jan. 1, 2013, all retail merchants and withholding agents are required to file and remit through INtax.

The collection allowance to which a retail merchant is entitled will not change. The collection allowance is based on the prior fiscal year collections and will be the same throughout the calendar year.

For more information concerning registering for INtax, please visit the Department's website at www.intaxpay.in.gov.



John Eckart
Commissioner