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DEPARTMENT OF STATE REVENUE

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Sales Tax  
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**SUBJECT:** Assessment of Retail Sales Tax Liability for Certain Sellers Registered Under the Streamlined Sales and Use Tax Agreement (SSUTA)

**REFERENCES:** [IC 6-2.5-11-3](#); [IC 6-8.1-5-1](#)

This information bulletin clarifies when the Department of Revenue may assess a retail sales tax liability for a seller registered under the SSUTA based solely on that seller's failure to timely file its retail sales tax return, if the seller has no legal requirement to register with Indiana.

The Department of Revenue has broad authority to assess estimated tax liabilities where returns are not filed ([IC 6-8.1-5-1](#)). State law further provides the legislative intent that the administration and collection of state sales and use taxes be interpreted and applied consistently with the SSUTA ([IC 6-2.5-11-3](#)).

SSUTA provides that, prior to establishing a retail sales tax liability based solely on the seller's failure to timely file a return, member states will give at least 30 days notice for a seller to file its return if the seller is registered under the SSUTA and has no legal requirement to register with Indiana.

Accordingly, the Department of Revenue provides the sellers described above with no less than 30 days notice, during which these sellers may file their returns, prior to establishing a retail sales tax liability based solely on the failure to timely file a return.

Michael J. Alley  
Commissioner

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