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If an individual with a disability requires an accommodation to access any state program or service, please contact the office involved so that arrangements can be made.

Telecommunication Device for the Deaf (TDD) access to any state office is available by calling RELAY INDIANA at 800-743-3333

Additional copies of this document are available by contacting:

State Information Center

402 West Washington Street, Room W160A

Indianapolis, IN 46204

(317) 233-0800 or (800) 457-8283 (Within Indiana)

www.in.gov/help.htm or <http://www.IN.gov/sic/>

Document is available on line at

http://www.IN.gov/busines_guide.htm

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BUSINESS OWNER'S GUIDE TO STATE GOVERNMENT

TABLE OF CONTENTS

I. GENERAL REQUIREMENTS	3
A. BUSINESS STRUCTURE	3
1. FORMAL BUSINESS ENTITIES	
a. Corporations	
b. Unincorporated Entities	
2. LESS FORMAL ENTITIES	5
a. Sole Proprietorship	
b. General Partnership	
3. NON-PROFIT ENTITIES	
B. ESTABLISHING TAX ACCOUNTS	6
1. FEDERAL TAX INFORMATION	
2. STATE TAX INFORMATION	
a. Registration for Sales, Use, and Income Taxes	
b. Property Taxes	
C. ADDITIONAL EMPLOYER RESPONSIBILITIES	9
1. UNEMPLOYMENT INSURANCE	10
2. WORKERS COMPENSATION	11
3. LABOR	
a. Indiana Occupational Safety and Health Act (IOSHA)	
b. Division of INSafe	
c. Child Labor Laws	
d. Age Discrimination	
e. Minimum Wage	
f. Wage Payment	
4. NEW HIRE REPORTING	13
5. POSTING REQUIREMENTS	13
a. Minimum Wage	
b. Equal Employment Opportunity	
c. Occupational Safety and Health	
d. Child Labor	
e. Unemployment Compensation	
f. Worker's Compensation	
g. USERRA (Uniformed Svrs, Employment & Reemployment Rights Act)	
II. SPECIFIC LICENSING & PERMITTING ISSUES	15
A. BUILDING / FACILITY OWNERSHIP	15
1. CONSTRUCTION AND BUILDING RENOVATION	15
a. Plan Review	
b. Elevator Safety	
c. Boiler and Pressure Vessel Safety	

2. FIRE SAFETY	15
3. ENVIRONMENTAL PROTECTION	16
a. Air Permits	
b. Water Permits	
c. Solid & Hazardous Waste Permits	
d. Other Permits	
e. Working in Wetlands	
B. SPECIFIC OCCUPATIONAL BUSINESS LICENSES	18
1. ALCOHOLIC BEVERAGES	18
2. HEALTH ISSUES	
a. Retail Foods	19
b. Wholesale Foods	
3. CONTRACTOR SERVICES	19
4. DAY CARE CENTERS AND DAY CARE IN HOMES	19
5. FINANCIAL SERVICES	20
6. TRANSPORTATION AND REGISTRATION OF MOTOR CARRIERS	21
a. Operating Authority	
b. Oversize / Overweight Vehicles	
c. Motor Carrier Fuel Taxes	
d. International Registration Plan	
7. SPECIFICALLY REGULATED PROFESSIONS	22
III. LOCAL REGULATION	24
IV. ASSISTANCE	24
A. NATIONAL PROGRAMS	24
1. SMALL BUSINESS ADMINISTRATION (SBA)	
2. SERVICE CORPS OF RETIRED EXECUTIVES (SCORE)	
3. SMALL BUSINESS DEVELOPMENT CENTERS (SBDC)	
B. STATEWIDE PROGRAMS	25
1. STATE INFORMATION CENTER	
2. IN.GOV	
3. INDIANA ECONOMIC DEVELOPMENT CORP	
4. INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT (DWD)	
5. INDIANA DEPARTMENT OF ADMINISTRATION	
V. APPENDICES	
APPENDIX A - Example of Business Name Registration Form	28
APPENDIX B - County Recorder Offices	29-30
APPENDIX C - Department of Revenue District Offices	31
APPENDIX D - Department of Workforce Development Offices	32
APPENDIX E - Service Corps of Retired Executives Offices	33
APPENDIX F – Small Business Development Center Network	34

I. GENERAL REQUIREMENTS FOR STARTING YOUR BUSINESS

Indiana does not have any one single, comprehensive business license. However, all businesses operating in Indiana are subject to regulatory requirements that may involve several state agencies. Businesses that are starting, expanding, hiring employees for the first time, changing ownership or organizational structure, or moving into Indiana will need to consider the areas listed in this section.

In addition to the general requirements, certain types of businesses will be subject to specific licensing or permitting requirements. *Although the most common permits and licenses are mentioned in this document, it is always advisable to contact the **State Information Center at 317-233-0800, 800-45-STATE** to discuss the most current requirements for any individual business.*

I-A. BUSINESS STRUCTURE

The first decision you must make is what type of business organizational structure will best meet the business owner's goals. The organizational structure of a business entity will determine what must be done to officially "form" the entity, how taxes are paid, and many other details that will affect its day-to-day operation. The types of structure, formal and informal, and their corresponding filing requirements are outlined below.

There are financial and legal advantages and disadvantages to each type of business organization. Anyone unsure of which structure will be best for any business should attend a "[Starting a Business Workshop](#)" offered by one of the assistance providers listed in Section IV. Additionally, paid professional assistance may be needed.

I-A-1. FORMAL BUSINESS ENTITIES

These more formal business types require some filing with the Secretary of State, Corporations Division. It is strongly suggested that individuals consult an attorney before forming a formal business entity.

All Filings and Reports for formal business entities should be sent to:

Indiana Secretary of State, Business Service Division

302 W. Washington Street, Room E018

Indianapolis, Indiana 46204

317-232-6576

<http://www.in.gov/sos/business/corporations.html>

Information Line and Front Desk Hours:

8:00 a.m. to 5:30 p.m., Monday through Friday (except state holidays)

I-A-1-a. Corporations

Domestic Corporations: To form this most complicated type of business organization, Articles of Incorporation must be filed and shares of stock must be issued. Prospective shareholders exchange money, property, or both, for the corporation's capital stock. A corporation can be formed for profit or non-profit purposes. Forming a corporation creates a specific legal entity, and only one corporation can use any specific name.

Corporate names may be reserved for 120 days with the Secretary of State. *Form: Articles of Incorporation available from Secretary of State, Fax-on-Demand System, or State Information Center.*

According to Federal guidelines the profits of a corporation is taxed to the corporation when earned, and then is taxed to the shareholders when distributed as dividends. However, shareholders cannot deduct any loss of

the corporation, because losses are deductible only at the corporate level, therefore not from their personal tax filings.

S Corporations: An eligible domestic corporation can avoid double taxation (once to the corporation and again to the shareholders) by electing to be treated as an S corporation. This is a separate legal and taxable entity, and can have no more than 100 owners. Generally, an S Corp is exempt from federal income tax other than tax on certain capital gains and passive income. An additional requirement is a Federal Employer Identification (EIN). Further, according to federal guidelines, in order to obtain S-Corporation status the federal form 2553 is required to be filed with the IRS.

A Corporation doing business in a name other than the name listed on the Articles of Incorporation must file a Certificate of Assumed Business Name with the County Recorder and the Office of the Secretary of State. *Form: Assumed Business Name - State Form 30353 available from the Secretary of State's Office or Fax-on-Demand System (This state form is used only for formal business entities and is different from the generic and county forms which are mentioned later.)*

All types of corporations, business corporations, professional corporations, C Corporations, and Subchapter S Corporations have essentially the same filing requirements. They may have different tax responsibilities, but they are still corporations. Professional corporations will be required to file a certificate of registration showing that the professional is licensed in Indiana.

By definition, corporations usually have employees, even if those employees own all of the stock. Therefore, forming a corporation will entail that you cover the issues outlined in *Section I-C Additional Employer Responsibilities*.

Foreign Corporations: If a business is already incorporated in another state and is "doing business" in Indiana as defined by the Indiana Code, then it must obtain a Certificate of Authority from the Secretary of State to do business in Indiana as a foreign corporation. *Form: Application for Certificate of Authority of A Foreign Corporation available from the Secretary of State, Fax-on-Demand System, or State Information Center.*

All Corporations: Beginning January 1, 1997, all domestic and foreign business entities except for non-profit corporations and limited partnerships are required to file biennial reports. A business entity must file a biennial report two years after the initial corporation filing has been completed, even if no business is being conducted.

The report must be filed with the Secretary of State by the end of the month in which the entity was incorporated, every second year following the year of incorporation. (If incorporated in even year, the Report is filed every even year. If incorporated in odd year, the report is filed every odd year.) The filing fee for these biennial filings is \$30.00. Non-profit corporations file annual reports with a \$10.00 filing fee.

I-A-1-b. Unincorporated Entities

Limited Liability Partnerships, Limited Liability Companies, and Limited Partnerships are unincorporated entities, but they are still formally organized entities. A brief explanation of each type is listed below.

Limited Liability Partnership: A hybrid form of a general partnership. In general, liabilities are limited.

Limited Partnership: A form of partnership in which liabilities are limited to general partners, while limited partners' liability is limited to their agreed investment in the business.

Limited Liability Company: A limited liability company (LLC) is an entity formed under state law by filing articles of organization as n LLC. None of the member of an LLC are personally liable for its debts. AN LLC may be classified for federal income tax purposes as a partnership, a corporation, or an entity disregarded as an entity separate from its owner by applying the rules in federal regulations section 301.7701.3.

A Limited Liability Company must file (State Form 49459) from the Secretary of States Office to establish articles of organization. There are no specific forms to be filed to create the other entities listed, but certain information is required by law to be filed with the Secretary of State's Office. Forms for these entities are commonly created by attorneys. Limited Liability Partnerships and Limited Liability Companies are required to file biennial reports as described for corporations, but Limited Partnerships have no yearly filing requirements.

Limited Liability Partnerships, Limited Liability Companies, and Limited Partnerships which are based outside of Indiana will need to file a Certificate of authority to do business in Indiana, similar to what foreign corporations file. (There is no established state form for this.) Likewise, is these entities are doing business in a name other than the one filed with the Secretary of State's Office, they will need to file a Certificate of Assumed Business Name with the Secretary of State and the County Recorder as well. (*Assumed Business Name - State Form 30353 may be used for this.*)

I-A-2. LESS FORMAL ORGANIZATIONS

Less formal organizations do not require filings with state government to come into existence. If, however, the business name does not contain the owner's (owners') name(s), it must be recorded with the Recorder of the county in which the business is located. Registration of a business name does not protect the name from being used by another business. *Form: Provided by County Recorder, created by an attorney, or use generic format shown in Appendix A.*

I-A-2-a. Sole Proprietorship

This type of business entity has a single owner, with no exemptions he/she is liable for all debts incurred. The owner and the business is one single entity. The owner is personally liable for anything that happens with the business. Income and expenses of the business on their personal tax return. It is the simplest form of business organization to start and maintain. Its liabilities are the owner's personal liabilities.

Federal and State income taxes are reported on the proprietor's (owner's) individual income tax return as self-employment taxes. The profits of the business are taxed to the owner on his/her 1040 Schedule (federal) annually, and the income is taxed only once.

I-A-2-b. General Partnership

Partnerships have two or more owners who both contribute money, labor and skills. The partners are jointly and severally liable for debts and share proportionately in profits. Income and expenses of the business are filed on the partnership return (*Form IT-65*), and income taxes are reported on individual tax returns. In general, partnerships function like sole proprietorships with more than one owner.

A partnership must file and annual information return to report the income deductions, gains, loses, etc., from its operations, but it does not pay income tax. Instead, it passes through any profits or losses to its partners. Each partner includes his/her share of the partnership's items on his/her federal tax return.

I-A-3. Non-Profit Entities

Non-Profit entities can be organized formally or informally, but it is important to know the tax-related requirements before setting up the entity. Otherwise, the company may have to dissolve itself and reorganize to comply with rules to obtain the tax status it needs to operate. Contact the Indiana Department of Revenue for state requirements to obtain a not-for-profit tax registration certificate and the IRS for federal requirements to obtain non-profit (commonly known as 501(c)(3)) status. The IRS publishes an information booklet entitled "Tax Exempt Status For Your Organization", publication #557 which is available upon request. Contact:

Internal Revenue Service: 800-829-1040

Publications: 800-829-3676

<http://www.irs.gov/>

Indiana Department of Revenue, Compliance Division

100 N Senate Ave, Rm N105

Indianapolis, IN 46204

317-232-2188

<http://www.in.gov/dor>

I-B. ESTABLISHING TAX ACCOUNTS

I-B-1. Federal Tax Information

Any business with employees must have an Employer Identification Number (EIN) which identifies the tax accounts of employers, corporations, partnerships, limited liability companies with more than one owner, estates, trusts and other entities. Under federal guidelines, you also need an EIN if you have a qualified retirement plan, operate your business as a corporation or partnership, or file employment taxes, or excise taxes.

You should have only one EIN. To obtain an EIN, call the Internal Revenue Service for *Form SS-4*. Complete the form, and then either mail the form to the IRS, or call to receive your number. Business owners may also be required to file self employment taxes quarterly. Contact the IRS for its publications 533 and 509 on self-employment taxes. If the business does not have employees and does not expect to have any, the IRS may not allow the business to obtain an EIN. In such a case, the business owner's social security number is used as the Federal Tax Identification Number.

Internal Revenue Service

800-829-1040(info), 800-829-3676 (forms & publications)

800-829-4933 (EIN assignment)

<http://www.irs.ustreas.gov/>

I-B-2. STATE TAX INFORMATION

I-B-2-a. Registration for Sales, Use, and Income Taxes

How to Register: A single application (*Form BT-1*) is used to register with the Indiana Department of Revenue for sales tax, withholding tax, food & beverage tax, county innkeeper tax, motor vehicle rental excise tax, and prepaid sales tax on gasoline. A separate application is required for each business location. There is a \$25.00 non refundable application fee for a Retail Merchants Certificate. *Form: BT-1* is available from any Department of Revenue office (listed in Appendix C), or the State Information Center.

Sales Tax - Retail Merchants Certificate: Any individual or business entity engaged in the selling or transferring of tangible personal property is considered a retail merchant and is required to be registered as such (by filing Form BT-1) with the Indiana Department of Revenue. Registering as a retail merchant accomplishes what people commonly refer to as "getting a tax ID number" or "getting a tax-exempt number." The information regarding sales and use taxes should be read carefully, keeping in mind that taxes cannot be avoided on items which will not be resold.

Once registered as a retail merchant, the Department of Revenue will assign a tax identification number and will issue the appropriate *Sales Tax Returns (ST103)*. The Department will also determine the business' filing status based upon anticipated sales. For additional information regarding sales or use taxes, contact the main office listed here or see one of the regional offices listed in Appendix C.

Indiana Department of Revenue
100 N Senate Ave., N105 (MS112)
Indianapolis, IN 46204
Sales Tax: 317-233-4015
<http://www.in.gov/dor>

Sales Tax Exemption Certificates: Any individual or business entity registered as a retail merchant may issue exemption certificates and purchase, tax exempt, any items being purchased for re-sale or items being incorporated into a final product (manufacturing) please include state form ST105.

Registered retail merchants must assess Indiana sales tax on the sale of tangible personal property unless the buyer presents a valid exemption certificate to the seller. The exemption certificate must be legible, signed, and include the tax-exempt number of the buyer. You cannot use another business entity's tax exempt number on their behalf.

Any business or individual registered as a retail merchant may issue an exemption certificate and purchase tangible personal property exempt from sales tax when the property is:

- purchased for resale;
- incorporated into property being resold;
- directly used in the manufacturing of tangible personal property to be sold; or
- otherwise exempt by statute.

Indiana Use Tax: Under Indiana law, use tax is imposed upon the use, storage, or consumption of tangible personal property in Indiana where the property was acquired in a retail transaction and sales tax was not paid at the point of purchase. The Indiana use tax rate is 7% as of April 1, 2008.

Indiana use tax does not apply to property purchased for re-sale, or for property exempted by statute.

Common examples of items subject to Indiana use tax include magazine subscriptions, office supplies, property used or consumed outside the scope of production, and property purchased from out of state vendors. Indiana use tax applies to all residents of Indiana and is not limited to business entities. Registered retail merchants must report and pay the use tax due on the *ST-103, Indiana Sales Tax return*. Business entities that are not retail merchants must report and pay the use tax due on the income tax return of the entity or on a *ST-115*. Individuals must report and pay the use tax due on their individual income tax return (*IT-40*). *Forms: ST-103, ST-115, IT-40.*

Withholding Tax: Employers are considered to be withholding agents if they:

- make payments of salaries, wages, tips, fees, bonuses, and commissions that are subject to Indiana state and/or county taxes, and
- are required by the Internal Revenue Code to withhold federal income tax on those types of payments.

Withholding agents are required to register with the Indiana Department of Revenue (by filing Form BT-1: no fee required) and to withhold state income tax and county income tax, if applicable, from the income of all employees. Independent contractors are required to file quarterly estimated income tax payments. See *Section I-C* for more details regarding the difference between an employee and an independent contractor.

Once registered as a withholding agent, the Department of Revenue will issue WH-1s, the withholding tax returns, and will determine the filing status, based upon the anticipated monthly wages paid to Indiana employees. After a tax year ends, all Indiana withholding agents are required to complete and to file an annual reconciliation form, *WH-3*, by February 28 of the following year. For more information, contact:

Indiana Department of Revenue
100 N Senate Ave., N105 (MS112)
Indianapolis, IN 46204
Withholding: 317-233-4016

Corporate Income Tax: Except as otherwise provided, a corporation doing business in Indiana, other than a corporation defined as a taxpayer under IC 6-5.5-1-17, is subject to gross income tax, adjusted gross income tax, and supplemental net income tax.

There are three types of corporate income tax returns in Indiana. They are:

- *IT-20 Income Tax Return:* Filed by a corporation doing business in Indiana, subject to gross income tax, adjusted gross income tax, and supplemental net income tax.
- *IT-20S Income Tax Return:* Filed by a corporation doing business in Indiana that qualifies as a Sub S Corporation per the Internal Revenue Code. This is an information return for the corporation. No tax is paid with this return; the shareholders report their share of the income on their individual income tax returns. The *1120S* income tax return must be filed for federal purposes in order to file the *IT-20S*.
- *IT-20SC Income Tax Return:* Filed by a corporation doing business in Indiana that qualifies as a Sub S Corporation per the Internal Revenue Code, but elects to be treated as a special corporation in Indiana, paying adjusted gross income tax and supplemental net income tax with the return. In order to file the *IT-20SC*, the Federal Form *1120* must be filed with the IRS.

For more information regarding corporate taxes, contact:

Indiana Department of Revenue
100 N. Senate Ave., N105 (MS112)
Indianapolis, IN 46204
Corporate Tax Section: 317-233-4015

Individual Income Tax: Individual taxes are paid by an individual operating an unincorporated business (an independent contractor or general partner). Estimated tax payments must be made by an individual who:

- receives income from which Indiana adjusted gross income tax, county adjusted gross income tax, county income tax, or county economic income tax is not properly withheld; and
- has an annual income tax liability that is \$1,000 as of January 1, 2008.

Even if an individual does not meet these requirements, the individual may still make estimated installment payments to reduce the amount, which will be due when the annual individual adjusted gross income tax return (*Form IT-40*) is filed.

Installment payments may be made by using *IT-40ES* tax vouchers. The four installment payments are due on April 15, June 15, September 15, and January 15 following the last month of the tax year. For more information regarding individual income tax, contact:

Indiana Department of Revenue
100 N Senate Ave., N105 (MS112)
Indianapolis, IN 46204
Individual Income: 317-232-2240

I-B-2-b. Property Tax

Property taxes in Indiana are imposed at the local level on real property (land and buildings) and certain types of personal property. Individual personal property consists of a variety of items, such as, recreational vehicles, campers, trailers, non-motorized boats, ATV's, snowmobiles etc., which do not pay an excise tax.

The assessment date is March 1. Property taxes are based on a "rate per hundred" dollars of assessed value. Township and county officials determine the assessed value of real property and taxpayers are responsible for filing annual returns for personal property. The assessment level in Indiana is 100% of true value, which by statute does not mean market value. True tax value is determined through the application of the rules of the Department of Local Government Finance.

Major exemptions include air and water pollution control equipment; property used for educational, scientific, literary, or charitable purposes; inventory located within an enterprise zone; certain property stored in a warehouse pending shipment out of state; and imports and exports stored in a Foreign Trade Zone. Keep in mind that some of these instances require the filing of specific forms to acquire the exemption. For more information, contact:

Department of Local Government Finance, Assessment Division
100 N Senate Ave., N1058
Indianapolis, IN 46204
317-232-3773
<http://www.in.gov/dlgf>

I-C. ADDITIONAL EMPLOYER RESPONSIBILITIES

Employment may be defined differently by laws regarding taxes, worker compensation, labor, and unemployment. Often, a worker's status as an employee is dependent on how much work is performed and how wages are paid. Some laws use tests involving the amount of control the payer has over how, where,

and when the work is done. The IRS has Publication 15A, which outlines the criteria it uses to make the determination of whether a worker is an employee or an independent contractor.

The term "independent contractor" is used to refer to a business, a business owner with employees, or a self-employed business owner with no employees. This should not confuse the issue of employer responsibilities. If you have employees, you are responsible for them. If you are unsure of whether someone who performs services for you is an employee or independent contractor, consult each agency listed in this section to be sure of which definitions apply for which purposes.

I-C-1. Unemployment Insurance

Unemployment insurance is a partial, temporary replacement of income to employees who lose their jobs through no fault of their own.

For the purposes of unemployment insurance coverage, employment is generally, any personal service performed for compensation unless excluded by law. A worker is usually an employee unless:

- the worker is not directed or controlled as to how he or she does the job;
- the work performed is unrelated to the business's normal operation; and
- the worker is engaged in an independently established trade, occupation or profession.

As an employer, the business will generally qualify for coverage if: the business has \$1500 or more total gross payroll in a calendar quarter; or it employs one or more worker(s) for 20 weeks or more during a calendar year.

If the business has employees in domestic, agricultural or not-for-profit employment or if the business qualifies for FUTA (Federal Unemployment Tax Act) coverage the business may qualify under other provisions of the program. *Contact the Department of Workforce Development at the address listed at the end of this section for more information.*

Establishing State Employment Insurance Account: Employers must pay both FUTA (Federal Unemployment Tax Act) and SUTA (State Unemployment Tax Act) taxes. FUTA taxes are paid to the Internal Revenue Service. SUTA taxes are paid by establishing a state employment insurance account (file *A Report to Determine Status Form 2837*), and then filing quarterly payments (submit *Form UC-1, Quarterly Contribution Report* and *Form UC-5A, Quarterly Payroll Report*) to the Indiana Department of Workforce Development. For more information on state unemployment coverage you may obtain an *Employer's Desk Guide* by contacting the following office:

Department of Workforce Development (DWD)

10 North Senate Avenue

Indianapolis, Indiana 46204-2277

317-232-7436 or 800-891-6499

<http://www.in.gov/dwd>

See Section IV Assistance, for services offered by DWD.

I-C-2. Worker's Compensation

All Indiana employers must obtain worker's compensation from a private insurance carrier. If an injury to an employee occurs and results in more than one day away from work, the employer must electronically file an *Indiana Worker's Compensation First Report of Employee Injury, Illness*.

Certification of Independent Contractor Status and Worker's Compensation Exemption:

Independent contractors in the construction and building trade are required to apply to the Indiana Department of Revenue for certification of independent contractor status. Clearance must first be received from the Department of Revenue before the Worker's Compensation Board may process an application for exemption.

The independent contractor must certify that he or she has worker's compensation coverage for all employees in accordance with IC 22-3-2 through IC 22-3-6 and that the independent contractor desires to be exempt from being able to recover under the worker's compensation policy or self-insurance of an individual for whom the independent contractor will perform work only as an independent contractor. There is a seven (7) day waiting period before a certificate can be validated. The fee for each certificate is \$20.

Indiana Department of Revenue
Titles & Licensing
100 N. Senate Ave., N105 (MS112)
Indianapolis, Indiana 46204
(317) 232-5977
<http://www.in.gov/dor>

Worker's Compensation Board
402 W. Washington St., W196
Indianapolis, IN 46204
317-233-3808, 800-824-COMP(2667)
<http://www.in.gov/wkcomp>

I-C-3. Labor Laws

Information regarding any Indiana labor laws can be obtained by calling the individual numbers listed with each area, or by contacting:

Indiana Department of Labor
402 West Washington Street, Room W195
Indianapolis, IN 46204
317-232-2655
<http://www.in.gov/labor>

I-C-3-a. Indiana Occupational Safety and Health Act (IOSHA)

The Indiana Department of Labor, IOSHA Division, is the sole compliance agency for occupational safety and health standards in the State of Indiana. The ultimate goal of IOSHA is the elimination of occupational injury, disease, and illness among Indiana workers. There are general industry standards that apply to any employer.

Some specific industries have their own standards as well. Additionally, employees may not suffer dismissal or discrimination for making known a concern about workplace health or safety. For more information, contact IOSHA at 317-232-2693.

I-C-3-b. Division of INSafe

INSafes primary function is to aid businesses with voluntary compliance with IOSHA standards and to develop comprehensive safety and health programs through safety education and training. This is most effectively accomplished through on-site consultative visits, which are free and available to any business upon written request. The on-site consultation program assists employers in identifying and correcting safety and health hazards under a protective abatement program. INSafe offers technical assistance, recommendations for reducing or eliminating existing hazards and assessment of employer's safety and health programs. For more information, call 317-232-2655.

I-C-3-c. Child Labor Laws

The Indiana Department of Labor's Bureau of Child Labor enforces the Indiana child labor laws, which apply to minors, ages 14 through 17 years. The Bureau oversees Employment Certificates, processes and acts on complaints of violations including, but not limited to, excessive hours, late hours, or hazardous occupations.

Generally, any minor between ages 14 and 17 years must obtain an Employment Certificate before beginning employment. Employment Certificates are issued by the School Corporation the minor attends. For more information regarding the employment of a minor, call 317-232-2675.

I-C-3-d. Age Discrimination

The Indiana Department of Labor's Employment Standards Division administers Indiana's Age Discrimination Act and investigates charges of age discrimination at state-covered businesses (generally, those employing fewer than 20 employees). For more information, call 317-232-2655. Charges of age discrimination against employers of more than 20 must be filed with the Equal Employment Opportunity Commission (EEOC) at 800-669-4000.

I-C-3-e. Minimum Wage

The Employment Standards Division also administers the Indiana Minimum Wage Law, which applies to employers not subject to the Federal Fair Labor Standards Act. Indiana's minimum wage is \$5.85 per hour as of July 24, 2007. Following that on July 24, 2008 it will raise to \$6.25 per hour and July 24, 2009 it will raise to \$7.25 per hour. For more information regarding state and federal minimum wage laws, call 317-232-2655.

I-C-3-f. Wage Payment

Employees who are not paid all wages earned on the regular payday for the period in which they are earned may file a wage claim with the Employment Standards Division. If a valid complaint cannot be resolved administratively, the file is referred to a private attorney for action, and penalties up to double the amount due, plus attorney's fees and court costs may be assessed against the employer. For additional information call 317-232-2655.

I-C-4. NEW HIRE REPORTING

Effective October 1, 1997, under Indiana State Statute IC22.4.1-4-2. and the Federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) all public, private, non-profit, and government employers are required to report all new and rehired employees within 20 days of hire to the Indiana New Hire Reporting Center. Failure to report a new employee could result in a fine of \$500. Please see the following website: <http://www.in-newhire.com> or for questions call 1-866-879-0198 or 317-612-3036.

I-C-5. POSTING REQUIREMENTS

Many state and federal employment laws have corresponding posting requirements. Please keep in mind that most of the posters have size requirements included in state or federal law, and many of the "combined posters" sold by private companies do not meet these size requirements. At least one copy of each poster is free to any employer, and the contact information is listed below with each one.

I-C-5-a. Minimum Wage

Federal: *Your Rights under the Fair Labor Standards Act* and *Employee Polygraph Protection Act* Posters are needed by businesses including:

- any enterprise with an annual gross income of at least \$500,000;
- a hospital, residential institution, or school;
- a public agency;
- anyone engaged in interstate commerce or the production of goods for interstate commerce;
- any employer of domestic service workers earning at least \$50 per quarter, or working more than 8 hours per week; or
- others - contact the offices below or the Indiana Department of Labor office listed above to determine which rules cover your business.

Your Rights under the Family and Medical Leave Act Poster is needed by:

- employers of 50 or more within 75 miles.

Contact: U.S. Department of Labor, Wage and Hour Division at 866-487-2365
Evansville: 812-465-6424, Indianapolis: 317-226-6801, Ft. Wayne: 260-422-3700,
South Bend: 574-236-8331

State: *Indiana Minimum Wage Law* Poster needed by anyone not covered by Federal Minimum Wage and having 2 or more employees during any workweek.

Contact: Indiana Department of Labor
317-232-2655

I-C-5-b. Equal Employment Opportunity

Federal: *The Law* Poster needed by:

- private employers, state and local governments, and educational institutions;
- anyone holding federal contracts or subcontracts; or
- anyone receiving federal financial assistance.

Contact: Equal Employment Opportunity Commission
317-226-7212 or 800-669-4000

State: *Equal Opportunity is the Law* Poster needed by:

- state, political, or civil subdivisions;
- anyone employing six or more persons;
- labor organizations; or
- employment agencies.

Contact: Indiana Civil Rights Commission
317-232-2600 or 800-628-2909

I-C-5-c. Occupational Safety and Health

State: *Safety and Health Protection on the Job* Poster is needed by anyone with employees in Indiana. (NO FEDERAL POSTER IS NEEDED IN INDIANA)

Contact: Indiana Department of Labor
IOSHA Compliance Division
317-232-2694

I-C-5-d. Child Labor

State: The Notice of Teen Worker Hour Restrictions poster is required to be posted by all Indiana employers who employ teens ages 14 through 17 years of age.

(Federal requirements are covered on the Fair Labor Standards Act poster listed under Minimum Wage.)

Contact: Indiana Department of Labor, Bureau of Child Labor
317-232-2675

I-C-5-e. Unemployment Compensation

State: *Indiana Employment and Training Services Act* Poster is needed by:

- anyone with one or more employees in 20 different weeks or who paid \$1500 or more in one quarter;
- employers of ten or more people in agricultural labor for twenty or more weeks in the year, or who paid \$20,000 or more in one quarter;
- employers of domestic labor paid cash wages of \$1000 or more in one quarter; or
- state and political subdivisions and private schools.

Contact: Indiana Department of Workforce Development
317-232-7436 (Marion County) or 800-891-6499

I-C-5-f. Worker's Compensation

State: *Worker's Compensation Notice* is needed by almost anyone with employees. (This is not a poster provided by the Board, but posting must be similar in form to example given by the Board.)

Contact: Worker's Compensation Board
317-232-3808, 800-824-2667

I-C-5-g USERRA (Uniformed Services Employment and Reemployment Rights Act

Federal protects the job rights of individuals who voluntarily or involuntarily leave employment positions to undertake military service. Also prohibits employers from discriminating against past and present members of the uniformed services, and applicants to the uniformed services

Contact: U.S. Department of Labor
866-487-2365

II. SPECIFIC LICENSING & PERMITTING ISSUES

II-A. BUILDING / FACILITY OWNERSHIP

II-A-1. Construction and Building Renovation

The Division of Fire and Building Safety ensures state code uniformity in design, construction standards, and code enforcement for new buildings and building renovations.

II-A-1-a. Plan Review

The Plan Review Branch reviews plans for construction and alteration of Class I structures for compliance with applicable adopted codes and standards, and prepares design releases for approval by the Division of Fire and Building Safety.

Local building officials and the Plan Review Branch of the Division of Fire and Building Safety should be contacted to file plans for:

- construction of new facilities, modification to existing structures; or
- occupying (leasing or renting) space, which will be renovated.

The average plans and inspection processing review time is about 10 days. Pre-design conferences are available, and code review officials are on hand to answer any questions regarding codes. For more information, contact:

Department of Homeland Security, Division of Fire and Building Safety
Indiana Government Center South
402 W. Washington St. Room E245
Indianapolis, IN 46204
317-232-6422
<http://www.in.gov/dhs/>

II-A-1-b. Elevator Safety

The Elevators and Amusement Section regulates the safety of elevator; escalator and amusement ride operation. A certified safety inspector must perform initial and annual inspections. For questions, call 317-232-2670.

II-A-1-c. Boiler and Pressure Vessel Safety

A boiler or pressure vessel is a container that holds gas or liquid under pressure, producing steam, heat, or electricity. The Boiler and Pressure Vessel Safety Section provides the administrative, technical and professional support to all agencies and organizations associated with Indiana requirements for regulations of boilers and pressure vessels. This division makes periodic inspections by a certified boiler inspector for regulated boilers or pressure vessels not exempt by statute (IC-22-12-1-20). For questions, call 317-232-1921.

II-A-2. FIRE SAFETY

The Fire Emergency Service Branch of the Division of Fire and Building Safety conducts fire safety inspections of all types of occupied buildings, except one-and two-family homes and manufactured housing, throughout Indiana.

These inspected buildings include schools, hospitals, nursing homes, day care centers, correctional facilities, restaurants, hotels, motels and stores. All of these buildings must be in compliance with the Indiana Fire Prevention Code and other Indiana safety laws.

The Department of Fire and Building Safety is also part of the plan review process (pre-construction). The Office of the State Fire Marshal, Inspection Branch, works with local fire officials to assure that all places of public assembly are as fire safe as possible. Areas regulated by the Fire Marshal include: maximum seating; entertainment permits; fire suppression systems; and above ground storage tanks (for underground tanks, see Section III-A-3. Environmental Protection). For more information, contact:

Dept. of Home Land Security, Division of Fire & Bldg. Safety
Indiana Government Center South
402 W. Washington St. Room E241
Indianapolis, IN 46204
317-232-2222
<http://www.in.gov/dhs/>

Before or during construction contact your local building official and Local Economic Development Organization (LEDO) to check for local requirements and local resources available to your business.

II-A-3. ENVIRONMENTAL PROTECTION

The Indiana Department of Environmental Management (IDEM) issues several state and federal permits required before construction or expansion of certain facilities. IDEM encourages businesses planning a project to contact the agency to understand regulatory requirements and to help IDEM understand the project time frames. IDEM has permit review deadlines to provide efficient service within a reasonable time frame. These time frames vary depending on the type of permit, so early planning and coordination are essential. Failing to obtain the necessary permits can result in substantial fines. IDEM has developed an Internet based plain English environmental permit guide that can help your business or organization identify the types of permits or approvals you may need from IDEM. Contact:

Indiana Department of Environmental Management
100 North Senate Avenue / PO Box 6015
Indianapolis, IN 46204
317-232-8603 / 800-451-6027
<http://www.in.gov/idem>

The Compliance and Technical Assistance Program provides assistance to businesses and communities to help them achieve regulatory compliance. The service is confidential to encourage regulated entities to be proactive and voluntarily comply with environmental regulations. If businesses or communities are unsure if they are regulated or how regulations impact them, they may contact a representative in this program. *In order to receive confidential services; please be sure to request a CTAP representative.*

The Recycling Market Development Program provides loans and grants to promote and assist recycling throughout Indiana by focusing on economic development efforts of private recycling businesses. It is administered by the Indiana Department of Environmental Management (IDEM) and operates under the auspices of the Recycling and Energy Development Board as established by IC 4-23-5.5. For more information contact the Office of Pollution Prevention and Technical Assistance (OPPTA), at (800) 988-7901 or visit the website at <http://www.in.gov/recycle/2713.htm>.

The Indiana Waste Tire Management Fund program provides grants to Indiana organizations to undertake research, development, demonstration, and/or commercial manufacturing projects that help develop markets for the use of Indiana waste tires. For more information contact the Office of Pollution Prevention and Technical Assistance (OPPTA), at (800) 988-7901 or visit the website at <http://www.in.gov/recycle/3047.htm>.

II-A-3-a. Air Permits

Federal regulations require air permits to construct and operate new facilities, and to modify existing facilities for any businesses that emit specific amounts of air pollutants (lead, carbon monoxide, sulfur dioxide, etc.). Operations that do not exceed the specific amounts may still need to register with IDEM. Facilities that emit toxic pollutants, such as arsenic, asbestos, beryllium, benzene, mercury, vinyl chloride and coke oven emissions, may also need these permits. Demolition or renovation of buildings containing asbestos or removal of asbestos from buildings requires a permit. Worker certification in asbestos removal is also necessary.

II-A-3-b. Water Permits

Water permits are needed by facilities that discharge pollutants to surface water or discharge storm water to storm sewers or surface water. Such facilities include:

- wastewater treatment plants,
- industrial wastewater facilities,
- facilities that discharge storm water,

- facilities with runoff associated with industrial activity, and
- storm water runoff from activities such as landscaping or construction that affect at least five acres.

II-A-3-c. Solid & Hazardous Waste Permits

Solid Waste Permits: Construction, Operation and Modification Permits are needed by industries that build, operate or want to expand solid waste facilities. Disposal of solid waste at an industry-owned location also requires a solid waste permit. Solid waste facilities include:

- sanitary landfills,
- construction/demolition disposal sites,
- restricted waste sites,
- solid waste processing facilities and transfer stations,
- incinerators, and
- infectious waste incinerators.

Solid wastes that do not require a solid waste permit (but are regulated through water permits) are solid and dissolved material in domestic sewage, irrigation return flows, or industrial discharges. Manure and crop residue used, as fertilizer or soil conditioner are not regulated if applied where the waste was generated.

Special Waste Permits: Disposal of special wastes requires prior approval from IDEM. These wastes include sludge, industrial process waste, pollution control waste, and contaminated soil, residue or debris resulting from the cleanup of a spill involving these wastes. Wastes that do not require approval from IDEM are coal ash, demolition and construction debris, and industrial or commercial waste similar to household waste (paper, cardboard, plastic, wood, metal scrap, etc.).

Hazardous Waste Permits: Businesses that generate or transport hazardous wastes must follow hazardous waste regulations. Businesses that treat, store or dispose of hazardous waste require a permit. A solid waste is a hazardous waste if the waste is not excluded as a hazardous waste in the Code of Federal Regulations and meets the criteria of a hazardous waste.

II-A-3-d. Other Environmental Programs

Underground Storage Tanks: Facilities with underground storage tanks containing a regulated petroleum product or hazardous waste substance must register the tanks with IDEM. Registration is not required for underground heating oil tanks.

Public Water Supply Program: Industries that supply water from their own sources (e.g., wells) to employees must do regular monitoring for all drinking water contaminants. IDEM has a standard monitoring framework for this program. However, no permit is required.

II-A-3-e. Working in a Wetland

The U.S. Army Corps of Engineers (COE), the U.S. Environmental Protection Agency (EPA), the Indiana Department of Environmental Management (IDEM), and the Indiana Department of Natural Resources (DNR) are the principal agencies that regulate wetlands and administer various permit programs.

The Federal Clean Water Act requires a permit from the COE for dredging and filling in water bodies including wetlands. The EPA has developed guidelines for COE to use in evaluating dredge spoil disposal sites and has the authority to prohibit use of particular sites. IDEM reviews all the Corps of Engineers' Section 404 dredge-and-fill applications to ensure that the proposed activities will not adversely affect water quality. If wetlands are located along streams, rivers, and natural lakes, disturbances to these wetlands may also require a permit from the Department of Natural Resources. Both the U.S. Army Corps of Engineers District Office and the DNR should be contacted regarding construction activities, such as filling, dredging, or draining in wetlands. For more information, contact:

Corps of Engineers
Louisville District - 502-315-6733
Detroit District - 313-226-2218
Chicago District – 312-846-5530

Indiana Department of Environmental Management
317-232-8603 or 800-451-6027
<http://www.in.gov/idem>

Department of Natural Resources
Division of Fish and Wildlife, Environmental Unit
402 W. Washington Street, Rm. W273
Indianapolis, IN 46204
317-232-4080
<http://www.in.gov/dnr>

Floodway (Flood Plain) Construction Permit: The Department of Natural Resources issues permits for construction, excavation, or filling in or on a floodway under the Flood Control Act which prohibits abodes or residences in or on a floodway. *When construction activities are anticipated in or along streams and rivers the Division of Water should be contacted regarding permit requirements at the following address (Some DNR Dept. of Water Permits can now be submitted over the Internet, check out the following url for details):*

Permit Administration Section, Division of Water
Department of Natural Resources
402 W. Washington Street, Rm. W264
Indianapolis, IN 46204-2748
317-232-4160
<http://www.in.gov/dnr/water/>

II-B. SPECIFIC OCCUPATIONAL BUSINESS LICENSES

Indiana has over 400 different licenses, permits, certifications, and other permissions, which could be required to engage in certain activities. In order to simplify this area, the most commonly requested approvals will be addressed here. **This is not intended to be a complete listing**, nor should the omission of any license imply that it is not required. However, there are some service-oriented businesses that do not require a license from the state to operate in Indiana. **Any questions regarding which licenses or permits are necessary can be addressed to the State Information Center.**

II-B-1. Alcoholic Beverages

Any individual or business serving, selling, or manufacturing beer, wine, or liquor for consumption will need to contact the Alcohol Tobacco Commission to obtain a permit or license. For more detailed information contact:

Alcohol Tobacco Commission
302 West Washington Street, Room E114
Indianapolis, IN 46204
317-232-2430
<http://www.in.gov/atc/>

II-B-2. Health Issues

The Department of Health administers all sanitary standards pertaining to handling and processing of foods, ie: Food Handlers Certification. The Department of Health can be contacted at the following address or by calling the individual numbers listed below:

Indiana Department of Health
2 North Meridian Street
Indianapolis, IN 46204
317-233-7360
<http://www.in.gov/doh>

II-B-2-a. Retail Foods

Businesses such as bed and breakfasts, food vending operations, restaurants, and grocery stores will need to contact the Division of Retail Foods for state responsibilities and requirements with which the business owner must comply. Often this will include being inspected and regulated by a county health department instead of the state. For more information, call 317-233-7360.

II-B-2-b. Wholesale Foods

Manufacturers, processors, repackers, or wholesale distributors of all non-dairy products statewide are regulated by the Division of Wholesale Foods. Manufacturers or wholesale distributors will need to contact this division for state requirements and compliance responsibilities. For more information, call 317-233-7360.

II-B-3. CONTRACTOR SERVICES

The term "contractor" can be very confusing, as it is used in many business settings. As mentioned earlier, an *independent contractor* can be anyone in business for him or herself who is offering services to others on a non-employee basis.

The title of "contractor" is most commonly used to refer to those involved in construction or renovation of structures. It may be used to refer to *general contractors*, *HVAC contractors*, *electrical contractors*, or *plumbing contractors*. **The only construction contractors licensed by the State of Indiana are plumbers.**

Many of the other specific areas require local licensing which vary by city and county. For information regarding "*Certification of Independent Contractor Status and Worker's Compensation Exemption*" see Section I-C-2, page 8.

II-B-4. DAY CARE CENTERS AND DAY CARE IN HOMES

"Day Nursery" means any institution operated for the purpose of providing care and maintenance to children separated from their parent, guardian or custodian during a part of the day for two or more consecutive weeks, except a school or other bona fide education institution. Licensing is required for In-Home Day Care and Child Day Care Centers meeting these specifications:

- An In-Home Day Care is defined as anyone caring for six children not including his or her own, in a residential structure.
- A Child Day Care Center is defined as an entity caring for one child not attended by parent, legal guardian or custodian, for more than four hours per day, for 10 or more consecutive work days in other than a residential structure. For more information contact your local "Department of Family Resources (DFR)" and for general questions and information, contact:

Indiana Family and Social Services Administration
Division of Family Resources, Bureau of Child Care
402 West Washington Street, Room W386
Indianapolis, IN 46204
317-232-4704

Child Care Information Line: 1-877-511-1144
Parent Information Line: 1-888-463-5473
In-Home Day Care, Child Day Care Centers, (800) 299-1627
<http://www.in.gov/fssa/carefinder/become/>
For a list of local child care service resources services areas:
<http://www.in.gov/fssa/carefinder/pdf/CCRRMap.pdf>

II-B-5. FINANCIAL SERVICES

Businesses providing financial services may be covered by one or more of the areas described below. Keep in mind that a business offering financing or assisting the customer in finding financing for the purchase of its products may fall under one of the areas listed.

II-B-5-a. Consumer Related Financial Services

The activities listed below, with their definitions, are regulated by the Indiana Department of Financial Institutions (IDFI). Questions regarding any of these consumers related financial services should be addressed to:

Indiana Department of Financial Institutions, Non-Depository Division
30 S. Meridian Street, Suite 300
Indianapolis, IN 46204
317-232-3955, 800-382-4880
<http://www.in.gov/dfi>

Consumer Credit Sales: Sales which are due in more than four payments by written agreement, or on which interest is or may be charged. Typically this includes sales contracts, accounts receivable, store accounts, and in-house charge accounts which are due in payment through written agreement between the parties. This category also includes certain Revolving Charge Accounts and Seller Credit Cards.

Consumer Leases: Any lease, by a written agreement, of goods to a consumer, for a consumer purpose, which is for a period of more than four months.

Consumer Loans: Any loan made by a person regularly engaged in the business of making loans in which:

- the debtor is a person other than an organization;
- the debt is primarily for a personal, family, or household purpose;
- either the debt is payable in installments or a loan finance charge is made; and
- either the principal does not exceed fifty thousand dollars or the debt is secured by an interest in land or by personal property used or expected to be used as the principal dwelling of the debtor. (First mortgages are exempt.)

Persons making or purchasing consumer loans are required to obtain a loan license.

Rental Purchase Agreement: Soliciting or engaging in rental purchase agreements which:

- are written agreements;
- provide for the lease or use of personal property by a lessee;
- have an initial period of four months or less - whether or not there is any additional obligation;
- are automatically renewable with each rental payment; and
- permits the lessee to become the owner of the property.

Budget Service: Any person, partnership, association, or corporation doing business as a budget counseling, credit counseling, debt management, or debt pooling service, if money is received from the debtor and disbursed to his creditor for a fee.

Pawnbrokers License: Any person, partnership, association, or corporation lending money on the deposit of personal property, or who deals in the purchase of personal property on the condition of selling the property back at a stipulated price.

Check Cashing/Payday Loan: Any business that cashes checks other than incidental to their retail sales.

Issuing Money Orders: Any person, partnership, association, or corporation engaged in the business of selling or issuing travelers checks, or money orders as a service, for a fee, or other consideration.

II-B-5-b. Securities, Investments, Collections, and Brokering

Loan Brokers (and Mortgage Brokers): A loan broker is defined as any person who, in return for any consideration from anyone, promises to procure a loan for any person or assist any person in procuring a loan from any third party, or who promises to consider whether or not to make a loan to any person. Unless he qualifies for any exemption from the loan broker statute, any person who collects up-front fees with the promise of making a loan or procuring a loan is a loan broker and must register with the Securities Division.

Other Regulated Areas: The Securities Division of Indiana Secretary of State's office regulates and oversees the securities industry in the State of Indiana. In addition the Securities Division also has regulatory authority over several other occupations and business activities not related to the securities industry. Other occupations

or business activities regulated by the Securities Division are collection agencies, investment advisers, and broker-dealers and their agents. For more information, contact:

Indiana Secretary of State, Securities Division
302 West Washington Street, Room E111
Indianapolis, IN 46204
317-232-6681
<http://www.in.gov/sos/>

II-B-6. TRANSPORTATION AND REGISTRATION OF MOTOR CARRIERS

II-B-6-a. Operating Authority

Motor carrier "operating authority" is generally required for any intrastate carrier who transports commodities or passengers for hire. Carriers who are involved in **intrastate transportation of passengers and household goods** (i.e. delivery service) must submit an application along with proof of insurance and other attachments to the Indiana Department of Revenue for authority to do so. Some examples of passenger carriers who would qualify are special and charter buses, limousine services, and non-emergency transportation of passengers to and from doctors' offices, nursing homes, and hospitals.

Carriers who are involved in **intrastate transportation of regulated property** are required to register with Department of Revenue for certification to operate between points within Indiana. An application and proof of insurance are also required to obtain this certification. For more information, call 317-615-7200.

Carriers who are involved in **interstate transportation** and are based in the state of Indiana are required to register their Interstate Commerce Commission (ICC) authority with the Indiana Department of Revenue. An application along with proof of insurance must be provided. For more information, call 317-615-7200.

II-B-6-b. Oversize/Overweight Vehicles

Any vehicle or combination of vehicles that exceed the legal size or weight limits must first obtain a permit from the Indiana Department of Revenue before traveling on Indiana roads. Generally, the maximum width is 8 feet 6 inches, the maximum height is 13 feet 6 inches, and the maximum length is 40 feet for a single vehicle and 60 feet for a combination of vehicles. The maximum weight is 80,000 pounds, subject to specific axles and wheel limitations. Details on the permitting of oversize or overweight vehicles are available from the Indiana Department of Revenue. For more information, call 317-615-7200.

II-B-6-c. Motor Carrier Fuel Taxes

Commercial motor vehicles (or combination of vehicles) that have two axles and a gross vehicle weight in excess of 26,000 pounds, or that have three or more axles are required to register in order to comply with fuel tax laws.

Interstate carriers will either file their liabilities under the International Fuel Tax Agreement through their base state, or will be required to obtain a trip permit from the Indiana Department of Revenue before traveling through the state.

Intrastate carriers need to register with the Indiana Department of Revenue before traveling through the state.

Both interstate and intrastate carriers should contact the Department of Revenue at 317-615-7200 for more detailed information on registration requirements.

II-B-6-d. International Registration Plan

Motor carriers must have properly registered license plates. If the carrier is based in Indiana, and engages in **interstate travels**, the plates will be apportioned under the International Registration Plan. The Department of Revenue administers this plan for Indiana carriers and issues the proper credentials. *Contact the Department of Revenue at 317-615-7200 for more information.*

Intrastate carriers who never leave the state of Indiana must visit a branch of the Indiana Bureau of Motor Vehicles for proper license plates. Contact the Bureau of Motor Vehicles, a local phone directory, or the State Information Center for locations of these branches.

II-B-7. SPECIFICALLY REGULATED PROFESSIONS

The Professional Licensing Agency has responsibility for the boards/commissions and their corresponding licenses or certifications, and is responsible for licensing most of the traditional health related occupations.

Listed below are the areas, which fall under these agencies' jurisdictions. **Again, please do not infer that these are all of the occupations or professions regulated in Indiana. Questions regarding occupations not listed here should be addressed to the State Information Center.**

Indiana Professional Licensing Agency staffs the following boards and commissions:

- Accountancy Registration Board - registers accounting practitioners, public accounts & certifies public accountants
- Architects Registration Board - registers professional architects
- Auctioneer Commission - licenses auctioneers, auction houses
- Barber Examiners Board - licenses barbers, barber schools
- Boxing Commission - regulates all areas related to boxing, including Tae Kwon Do
- Cosmetology Examiners Board - regulates all cosmetologists, cosmetology salons and schools
- Engineers Registration Board - registers professional engineers and engineers-in-training
- Home Inspector – licenses home inspection professionals
- Funeral and Cemetery Service Board - regulates all funeral service providers
- Land Surveyor Registration Board - registers professional land surveyors and land surveyors-in-training
- Manufactured Home Installed Licensing Board - install manufactured homes
- Plumbing Commission - licenses plumbers
- Private Investigator and Security Guard Licensing Board
- Acupuncture Advisory Committee
- Board of Athletic Trainers
- Board of Chiropractic Examiners
- Board of Dental Examiners
- Board of Dietitians Certification
- Board of Environmental Health Specialists
- Board of Health Facility Administrators
- Board of Medical Licensing
- Board of Nursing
- Board of Optometry

- Board of Pharmacy
- Board of Psychology
- Board of Social Workers and Marriage & Family Therapists & Mental Health Counselors
- Board of Speech-Language Pathology and Audiology
- Board of Veterinary Medical Examiners
- Controlled Substances Advisory Committee
- Hearing Aid Dealer Advisory Committee
- Hypnotist Committee
- Occupational Therapy Committee
- Optometric Drug and Prescription Advisory Committee
- Physical Therapy Committee
- Physician Assistant Committee
- Podiatry Committee
- Respiratory Care Committee
- Massage Therapy Committee (State Licensing needed as of 1/01/2009)

*Professional Licensing Agency
302 West Washington Street, Room E072
Indianapolis, IN 46204
317-232-2980
<http://www.in.gov/pla>*

****Contact State Health Department:
CNA/QMA (317-232-0803) and Food Handler Certification (317) 233-7360**

III. LOCAL AND FEDERAL REGULATION

Cities and Counties in Indiana have jurisdiction over many areas, which can affect small business. Zoning regulations and signage issues are almost always local issues. As mentioned earlier, contractor licensing (for contractors other than plumbers) is also a local option. Some areas also have a "transient merchant" license or some other regulation of those doing business without an established business location. Since regulations vary from city to city and county to county, it is always necessary to contact the local government wherever work is done. Consult a local telephone directory for contact information regarding local government offices. For general information regarding the federal government agency contact:

Federal Citizen Information Center
800- 333-4636, 800-688-9889
<http://www.usa.gov/>

IV. ASSISTANCE

Indiana offers many assistance programs for business, some of which are mentioned in this document. Often, the best source of information regarding assistance is a local economic development office.

IV-A. NATIONAL PROGRAMS

IV-A-1. Small Business Administration (SBA)

The SBA acts as an advocate for small business interests. Most SBA programs are administered through partnerships with private entities. The SBA has loan guarantee programs available to persons who have made

every effort to obtain a loan through conventional means. SBA does not have grant programs for starting a small business. For more information regarding the SBA, contact:

Small Business Administration
8500 Keystone Crossing, Suite 400
Indianapolis, IN 46240
317-226-7272, 800-827-5722 (SBA Answer Desk)
<http://www.sba.gov>

IV-A-2. Service Corps of Retired Executives (SCORE)

SCORE provides *free*, confidential individual counseling for starting a new business and for important decisions and problems of an existing business. SCORE also conducts a monthly seminar on "Starting and Operating a Small Business". Free business literature and publications are available. Some chapters offer a textbook, *The Guide To Starting a Business*. There are 13 local SCORE chapters throughout the State. (See [Appendix E](#)) or www.score.org

IV-A-3. Small Business Development Centers (SBDC)

The Indiana SBDC Network serves as the "First Stop Shop" with 11 Centers across the state offering free, confidential consulting to start up and existing businesses in Indiana. Seminars, workshops and conferences are geared to the specific needs of small business owners as well as those just starting out. Access to information regarding state and federal programs and to business experts on how to successfully start and/or operate a business in Indiana is available. Help with business and market planning, obtaining financing, and other business related topics are available. For more information, contact the SBDC (888-472-3244) or the local SBDC nearest you. (See [Appendix F](#)) or www.isbdc.org

IV-B. STATEWIDE PROGRAMS

IV-B-1. State Information Center

The State Information Center is a cooperative effort of all state agencies, providing easier access to Indiana State Government. Counselors are available from 7 a.m. to 5 p.m., Monday through Friday, to answer general questions regarding state programs, services and requirements, and to direct callers to the correct office for assistance with more specific needs. Many of the forms mentioned in this document are available from the State Information Center as well. *For any state government information, contact:*

State Information Center
402 West Washington Street, Room W160A
Indianapolis, IN 46204
317-233-0800 or 800-457-8283 TDD use RELAY INDIANA 711
<http://www.in.gov/sic>

IV-B-2. IN.GOV

IN.gov, the State of Indiana's official website, provides convenient, 'round the clock access to state government information and services. With just a computer (or even a handheld device) and an internet connection, users can access an ever-increasing variety of up-to-date information and services, including Bureau of Motor Vehicle renewals, Indiana legislation and Code, tax services and forms, economic development information, tourism guides, professional and trade association information, and much more. (A listing of online services is available at <http://www.in.gov/services.htm>.)

Visit the Indiana website at <http://www.IN.gov>. For more information about the State's services on IN.gov, please e-mail customerservice@www.in.gov or: IN.gov
10 W. Market St., Suite 600
Indianapolis, IN 46204
317-233-2010 or 800-236-5446
fax: 317-233-2011

IV-B-3. Indiana Economic Development Corp (IEDC)

- The IEDC offers business incentives, technical and site selection assistance to expanding businesses already located in the state or to companies relocating to the state.
- Trade Show Assistance Programs (TSAP) provides financial assistance to Indiana manufacturers by reimbursing a portion of the costs incurred while exhibiting product at overseas trade shows.
- For more information about the IEDC or any of its programs, contact:

Indiana Economic Development Corp (IEDC)
One North Capitol, Suite 700
Indianapolis, IN 46204
317-232-8800 or 800-463-8081
<http://www.in.gov/iedc/>

IV-B-4. Indiana Department of Workforce Development (DWD)

The Department of Workforce Development (DWD) provides employers with a free labor exchange service designed to help build Indiana's workforce by bringing together qualified job seekers and employers seeking qualified workers. Through a statewide network of One-Stop Employment Centers, job seekers and employers have free access to a variety of information to help make the match between employers and job seekers more effective. Each One-Stop Center maintains an Information Resource Area available to the public, which provides access to information, and technology designed to improve employability. Information may also be obtained on job openings and training opportunities available throughout the local community, state, and nation. Full time staff assistance is available for those in need.

Employers may contact any Department of Workforce Development local office in Indiana to find qualified workers to meet their workforce needs. Using Customer Self Service System (CS3), the state maintains a state wide data bank of qualified job seekers to meet the specialized needs of employers. Employers may post jobs on-line through CS3 and access job seekers' work history and skills for an annual fee. Employers may also access prospective employees by submitting a job order to any local DWD office. (See [Appendix D](#)). Also, visit DWD's Internet site at <http://www.in.gov/dwd>.

IV-B-5. Indiana Department of Administration

Procurement/Public Works: Any company, individual, partnership or corporation seeking to sell a product or service to the State of Indiana will need to obtain a Vendor Application (in or out of state). An out-of-state corporation will also need a Certificate of Authority from the Office of Secretary of State. For more information regarding sales to Indiana, contact:

Indiana Department of Administration, Procurement Division
402 West Washington Street, Room W468
Indianapolis, IN 46204
317-232-3053

To register on-line to become a vendor: <http://www.in.gov/idoa/2742.htm>

Minority & Women's Business Enterprises Division: The Minority and Women's Business Enterprises Division (M/WBED) was created in order to ensure that Minority- and Women- owned businesses are given an equal opportunity to participate in the state purchasing process. The office is governed by the Governor's Commission on Minority and Women's Business Enterprises.

Each year the Commission votes on contracting goals, which set the level of participation for minority- and women-owned firms on state contracts. Their office reviews applications for certification, provides advocacy services and training opportunities and monitors state contracts for compliance.

In order to be certified as a Minority-owned or Women-owned Business, a minority or women (or both) must: Own 51% of the business, control the business enterprise and be a U.S. Citizen.

The Minority and Women's Business Enterprises Division provides advocacy services and training to its clients. Training opportunities and public outreach events are planned to keep the certified firms educated about the state purchasing process and contracting opportunities.

The M/WBED has *Business Development Unit* in which state contracts are randomly monitored to ensure that contract participation goals are being attained. In addition, they will investigate concerns that arise out of contract relationships. The Department of Administration has the authority to impose sanctions on contractors that are found in non-compliance. Their program actively promotes, monitors, and enforces the state's M/WBE participation goals.

If you feel that your firm would be eligible for certification, contact M/WBED office.

Minority and Women's Business Enterprises Division
402 West Washington Street, Room W469
317-232-3061
For more information: **www.in.gov/idoa/mwbe**

Appendix A: EXAMPLE OF BUSINESS NAME REGISTRATION FORM

For persons (sole proprietorships, associations, or general partnerships) engaged in business under a name other than their own (DBA)

CERTIFICATE OF ASSUMED BUSINESS NAME

STATE OF INDIANA, COUNTY OF _____

NAME OF BUSINESS: _____

NATURE OF BUSINESS: _____

ADDRESS OF BUSINESS: _____

PRINTED NAMES AND RESIDENCES OF MEMBERS OF BUSINESS:

_____ at _____

_____ at _____

_____ at _____

_____ at _____

FORM PREPARED BY: _____

SECTION TO BE COMPLETED BY/IN PRESENCE OF NOTARY PUBLIC OR COUNTY RECORDER

I hereby certify that I have personal knowledge of the facts stated above and that each of them are true.

Member's Signature Printed Name Capacity

Subscribed and sworn to before me, this ____ day of _____, 20__.

Signature of Notary/Recorder Printed Name County of Residence

(Notaries only) my commission expires _____

Filed on _____, 20____. _____, Recorder

Appendix B: INDIANA COUNTY RECORDERS' OFFICES

ADAMS COUNTY 260-724-5343	ALLEN COUNTY 260-449-7165	BARTHOLOMEW CO. 812-379-1520	BENTON COUNTY 765-884-1630
BLACKFORD CO. 765-348-2207	BOONE COUNTY 765-482-3070	BROWN COUNTY 812-988-5462	CARROLL COUNTY 765-564-2124
CASS COUNTY 574-753-7812	CLARK COUNTY 812-285-6235	CLAY COUNTY 812-448-9005	CLINTON COUNTY 765-659-6320
CRAWFORD CO. 812-338-2615	DAVISS CO 812-254-8675	DEARBORN COUNTY 812-537-8818	DECATUR COUNTY 812-663-4681
DEKALB COUNTY 260-925-2112	DELAWARE CO. 765-747-7804	DUBOIS COUNTY 812-481-7067 or 68	ELKHART COUNTY 574-535-6755
FAYETTE COUNTY 765-825-3051	FLOYD COUNTY 812-948-5430	FOUNTAIN COUNTY 765-793-2431	FRANKLIN COUNTY 765-647-5131
FULTON COUNTY 574-223-2914	GIBSON COUNTY 812-385-3332	GRANT COUNTY 765-651-2421	GREEN COUNTY 812-384-2020
HAMILTON COUNTY 317-776-9618	HANCOCK CO. 317-477-1142	HARRISON COUNTY 812-738-3788	HENDRICKS CO. 317-745-9224
HENRY COUNTY 765-529-4304	HOWARD CO. 765-456-2210	HUNTINGTON CO. 260-358-4848	JACKSON COUNTY 812-358-6113
JASPER COUNTY 219-866-4923	JAY COUNTY 260-726-6940	JEFFERSON COUNTY 812-265-8903	JENNINGS COUNTY 812-352-3053
JOHNSON COUNTY 317-346-4393	KNOX COUNTY 812-885-2508	KOSCIUSKO COUNTY 574-372-2362	LAGRANGE COUNTY 260-499- 6320
LAKE COUNTY 219-755-3740	LAPORTE CO. 219-326-6808 ext.234	LAWRENCE COUNTY 812-275-4139	MADISON COUNTY 765-641-9616
MARION COUNTY 317-327-4020	MARSHALL CO. 574-935-8515	MARTIN COUNTY 812-247-2420	MIAMI COUNTY 765-472-3901 ext. 222
MONROE COUNTY 812-349-2520	MONTGOMERY CO 765-364-6415	MORGAN COUNTY 765-342-1077	NEWTON COUNTY 219-474-6081 ext. 125
NOBLE COUNTY 260-636-2672	OHIO COUNTY 812-438-3369	ORANGE COUNTY 812-723-7114	OWEN COUNTY 812-829-5013

PARKE COUNTY 765-569-3419	PERRY COUNTY 812-547-4261	PIKE COUNTY 812-354-6747	PORTER COUNTY 219-465-3465
POSEY COUNTY 812-838-1314	PULASKI CO 574-946-3844	PUTNAM COUNTY 765-653-5613	RANDOLPH COUNTY 765-584-7300
RIPLEY COUNTY 812-689-5808	RUSH COUNTY 765-932-2388	ST. JOSEPH COUNTY 574-235-9525	SCOTT COUNTY 812-752-8442
SHELBY COUNTY 317-392-6370	SPENCER CO. 812-649-6013	STARKE COUNTY 574-772-9109	STEUBEN COUNTY 260-668-1000 ext. 1700
SULLIVAN COUNTY 812-268-4844	SWITZERLAND CO. 812-427-2544	TIPPECANOE CO. 765-423-9352	TIPTON COUNTY 765-675-4614
UNION COUNTY 765-458-5434	VANDERBURGH CO 812-435-5215	VERMILLION CO. 765-492-5003	VIGO COUNTY 812-462-3301
WABASH COUNTY 260-563-0661 ext. 253	WARREN CO. 765-762-3174	WARRICK COUNTY 812-897-6165	WASHINGTON CO. 812-883-4001
WAYNE COUNTY 765-973-9234	WELLS COUNTY 260-824-6507	WHITE COUNTY 574-583-5912	WHITLEY COUNTY 260-248-3106

Appendix C: INDIANA DEPT. OF REVENUE DISTRICT OFFICES

BLOOMINGTON OFFICE

410 Landmark Center
Bloomington, IN 47408
812-339-1119

COLUMBUS OFFICE

3136 North National Road Ste.H
Columbus, IN 47201
812-376-3049

FORT WAYNE OFFICE

1415 Magnavox Way, Ste. 100
Fort Wayne, IN 46804
260-456-3476

LAFAYETTE OFFICE

100 Executive Dr, Ste B
Lafayette, IN 47905
765-448-6626

MUNCIE OFFICE

3640 N Briarwood, Suite 5
Muncie, IN 47304
765-289-6196

TERRE HAUTE OFFICE

30 N 8th Street, 3rd Floor
Terre Haute, IN 47807
812-235-6046

CLARKSVILLE OFFICE

1446 Horn Street
Clarksville, IN 47129
812-282-7729

EVANSVILLE OFFICE

500 S Green River Road
Ste 202, Goodwill Building
Evansville, IN 47715
812-479-9261

KOKOMO OFFICE

117 E Superior Street
Kokomo, IN 46901
765-457-0525

MERRILLVILLE OFFICE

8368 Louisiana Ave, Ste A
Merrillville, IN 46410
219-769-4267

SOUTH BEND OFFICE

1025 Widener Ln, Ste B
South Bend, IN 46614
574-291-8270

INDIANAPOLIS OFFICE (MAIN OFFICE)

Indiana Govt. Center North,
100 N Senate Ave, Rm N105
Indianapolis, IN 46204
Individual Income: 317-232-2240
Sales Tax: 317-233-4015
Withholding: 317-233-4016
Automated Information Line: 317-233-4018
Collection/Liability Inquiries: 317-232-2165
TDD 317-232-4952

Internet - Revenue Web Site: <http://www.IN.gov/dor/>

Tax forms and booklets, as well as important telephone numbers and legal publications are now available on the Department of Revenue's web site.

Appendix D: DEPARTMENT OF WORKFORCE DEVELOPMENT OFFICES

Office Hours are 8:00am - 4:30pm M-F

Anderson

222 East 10th Street
46016-1721
765-642-4981

Bloomington

450 Landmark Ave.
PO Box 3000 47402-3000
812-331-6000

Elkhart

430 Waterfall Drive
46516-3696
574-295-0105

Gary

1776 W. 37th Ave.
46408-2035
219-981-1520

Indianapolis West

805 Beachway Drive, #110
46224-7785
317-246-5400

Kokomo

709 S. Reed Road/PO Box 1371
P.O. Box 1371
46903-1371
765-459-0571

Lawrenceburg

230 Mary Ave., Ste 100
47025-2106
812-537-1117

Marion

850 N. Miller Ave./P.O. Box 5005
46952-5005
765-668-8911

New Albany

3310 Grant Line Rd./P.O. Box 1287
47151-1287
812-948-6102

Rockport

319 S. 5th Street
47635
812-649-4077

Tell City

700 Main Street
47586
812-719-8227

Auburn

936 West 15th Street
46706-2031
260-925-0480

Boonville

920 Mills Avenue
Booneville, IN 47601
812-897-3990

Evansville

700 E. Walnut
47713-2561
812-424-4473

Hammond

6431 Columbia Ave.
46320-2747
219-933-8332

Interstate Claims/Indianapolis

P.O. Box 7022
46207-7022
317-233-9300/800-554-1500

Lafayette

2301 Concord Road
P.O. Box 5529
47903-5529
765-474-5411

Linton

1600 N. E. "A" St./PO Box 69
47441-0069
812-847-4479

Mt. Vernon

306 Kimball
47620
812-838-3563

Petersburg

907 Walnut Street
47567
812-324-8731

Shelbyville

2325 Intelliplex Dr., Ste. 204
46176-1744
317-392-3251

Terre Haute

30 N. Eighth Street /P.O. Box 617
47808-0617
812-234-6602

Bedford

918 16th St., Ste. 200
PO Box 40 47421-0040
812-279-4400

Columbus

4555 Central Ave.
P.O. Box 3006 47202-3006
812-376-3351

Fort Wayne

201 East Rudisill Blvd.,
Suite 202 46806-1756
260-745-3555

Indianapolis East

2525 Shadeland Ave. C-3
46219-1770
317-358-4500

Jasper

850 College Avenue
47546
812-482-6690

LaPorte

Sagamore Ctr.
300 Legacy Plaza W.
46350-5276
219-362-2175

Madison

620 Green Rd./PO Box 1078
47250-1078
812-265-3734

Muncie

201 E. Charles St. #100
47308-1407
765-289-1861

Richmond

3771 S. A. Street
47374-6053
765-962-8591

South Bend

851 S. Marietta Street
46601-2560
574-237-9675

Vincennes

310 N. Second St./P.O. Box 430
47591-0430
812-882-8770

Appendix E: SCORE OFFICES

ANDERSON SCORE

Anderson Area Chamber of Commerce
205 W. 11th/P.O. Box 469
Anderson, IN 46015
765-642-0264

BLOOMINGTON SCORE

STAR Center, 216 West Allen, Suite 133
Bloomington, IN 47403
812-334-2392

COLUMBUS/S.E. SCORE

Columbus Chamber of Commerce
500 Franklin Street
Columbus, IN 47201
812-379-4457

ELKHART SCORE

Greater Elkhart Chamber of Commerce
418 S. Main Street
Elkhart, IN 46516
574-293-1531

EVANSVILLE SCORE

1100 W. Lloyd Expressway, Suite 314
Evansville, IN 47708
812-426-6144

FORT WAYNE SCORE

130 Federal Building /1300 Harrison St.
Fort Wayne, IN 46802
260-422-2601

INDIANAPOLIS SCORE

8500 Keystone Crossing, Suite 401
Indianapolis, IN 46280
317-226-7264

MARION/GRANT COUNTY SCORE

Marion Chamber of Commerce Bldg.
215 South Adams St.
Marion, IN 46952
765-664-5107

NORTH CENTRAL IN SCORE,

Kokomo Chamber of Commerce Building
325 North Main Street
Kokomo, IN 46901
(765) 457-5301

NORTHWEST IN SCORE

162 W. Lincolnway
Valparaiso, IN 46385
219-462-1105
219-769-8180

SOUTH BEND SCORE

401 Colfax, Suite 120
South Bend, IN 46601
574-282-4350 x 4

TERRE HAUTE SCORE

301 Home Avenue
Terre Haute, IN 47803
812-231-6777

Appendix F: SMALL BUSINESS DEVELOPMENT CENTERS (SBDC)

SBDC REGION 1, Northwest Indiana

9800 Connecticut Drive
Crown Point, IN 46307
219-644-3515
Serves: Jasper, Lake, Laporte, Newton, Porter,
Pulaski, Starke

SBDC REGION 2, South Bend

401 E. Colfax Avenue, Suite 120
South Bend, IN 46617
574-282-4350
Serves: Elkhart, Fulton, Kosciusko, Marshall, St.
Joseph

SBDC REGION, 3, Northeast Indiana

Hobson Center
4312 Hobson Road, Suite B
Fort Wayne, IN 46815
260-481-0500
Serves: Adams, Allen, Dekalb, Huntington,
LaGrange, Noble, Steuben, Wells, Whitley

SBDC REGION 4, NorthCentral

700 E. Firmin Street, Suite 106
Kokomo, IN 46902
765-454-7922
Serves: Cass, Howard, Miami, Tipton, Wabash

SBDC REGION 5, Greater Lafayette

1201 West State Street
West Lafayette, IN 47907
765-496-6491
Serves: Benton, Carroll, Clinton, Fountain,
Montgomery, Tippecanoe, Warren, White

SBDC REGION 6, West Central

ISU School of Business, 800 Sycamore St. Rm. 510
Terre Haute, IN 47809-0001
812-237-7676 , 800, 227-7232
Serves: Clay, Parke, Putnam, Sullivan, Vermillion,
Vigo

SBDC REGION 7, Central Indiana

9301 E. 59th Street, Rm. 147
Indianapolis, IN 46216
317-233-7232 (SBDC)
Serves: Boone, Hamilton, Hancock, Hendricks,
Johnson, Madison, Marion, Morgan, Shelby

SBDC REGION 8, East Central

122 E. Main Street, Rm. 147
Muncie, IN 47308
Phone: 765-282-9950
Serves: Blackford, Delaware, Grant, Henry, Jay,
Randolph, Wayne

SBDC REGION 9, Southeastern

975 Industrial Drive, Suite 2
Madison, IN 47250
812-265-3127 , 800-595-3127
Serves: Clark, Crawford, Dearborn, Fayette, Floyd,
Franklin, Harrison, Jefferson, Ohio, Orange, Ripley,
Rush, Scott, Switzerland, Union, Washington

SBDC REGION 10, South Central

501 N. Morton Street, Suite 106
Bloomington, IN 47404
812-339-8937
Serves: Bartholomew, Brown, Decatur, Greene,
Jackson, Jennings, Lawrence, Monroe, Owen

SBDC REGION 11, Southwestern IN

100 N.W. Second Street
Evansville, IN 47708
812-425-7232
Serves: Davies, Dubois, Gibson, Knox, Martin,
Perry, Pike, Posey, Spencer, Vanderburgh, Warrick