



Indiana Department of Revenue

Indiana Government Center • 100 N. Senate Ave. Indianapolis, IN 46204 • dor.in.gov

Departmental Notice #36

Subject: Electronic Filing and Payment Mandates

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Effective Date: Upon Publication

Reference(s): IC 4-36-9-3; IC 4-36-9-4; IC 6-2.5-3.5-20; IC 6-2.5-6-1; IC 6-3-4-1.5; IC 6-3-4-8.1; 6-3-4-16.5; IC 6-6-1.1-515; IC 6-6-2.5-72; IC 6-6-4.1-10; IC 6-7-1-37; IC 6-7-2-12; IC 7.1-4-6-3.5; IC 36-8-16.6-12

Replaces Notice #36, dated September 2020

Disclaimer: Departmental notices 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 the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

Summary of Changes

Apart from technical, nonsubstantive changes, this notice has been updated to remove outdated references and to remove references to the migration of tax types from INTax to INTIME.

Forms Required to Be Filed Electronically

Pursuant to Indiana Code, taxpayers and/or practitioners are required by law to file and pay all associated taxes electronically for the following forms:

- Alcoholic Beverage Tax Returns
- Auto Rental Excise Taxes (MVR-103)
- Cigarette Tax Returns
- Closed System Cartridge Tax Returns
- Consolidated Special Fuel Monthly Tax Return (SF-900)
- County Innkeeper's Tax Returns
- Electronic Cigarette Tax Returns
- Food and Beverage Tax Returns
- Gasoline Distributor's Consolidated Monthly Tax Return (MF-360)
- Gasoline Use Tax Return (GT-103)
- Heavy Equipment Rental Excise Tax (HRT-103)

- Indiana Metered Pump Sales and Use Tax Return (ST-103MP)
- Motor Carrier Fuel Tax/IFTA Returns
- Other Tobacco Products Tax (OTP-M)
- Prepaid 911 Enhancement Fee (WPC-103)
- Sales and Use Tax Voucher (ST-103; ST-103CAR)
- Terminal Operator's Monthly Return (FT-501)
- Transporter's Monthly Tax Return (SF-401)
- Type II Gaming (TTG-103)
- Waste Tire Management Fee (TF-103)
- Withholding Tax Annual Recap (WH-3)
- Withholding Tax Voucher (WH-1)

Tax Practitioner E-Mandate

Pursuant to IC 6-3-4-1.5, all practitioners who file more than 10 individual income tax returns in Indiana on behalf of their clients are required to file individual income tax returns electronically in the immediately following calendar year. A professional preparer is not required to file a return in an electronic format if the taxpayer requests in writing that the return not be filed in an electronic format. Returns filed by a professional preparer where the client has instructed that the return not be filed in an electronic format shall not be counted in determining the professional preparer's requirement to file returns in an electronic format. A professional preparer who does not comply with these requirements is subject to a penalty of \$50 per each return not filed in an electronic format, with a maximum penalty of \$25,000 per calendar year.

Business E-Mandates

There are several laws that require business taxpayers to file and remit sales and withholding taxes electronically. These statutes are as follows:

- Pursuant to IC 6-2.5-6-1, all retail merchants are required to report and remit sales tax electronically.
- Pursuant to IC 6-3-4-8.1, all withholding agents are required to report and remit withholding taxes electronically. **This requirement applies to WH-1 withholding tax vouchers.**
- Pursuant to IC 6-3-4-16.5, an employer or any person or entity acting on behalf of an employer who is required to file more than 25 W-2, W-2G, 1099-R, or WH-18 statements with the department in a calendar year must file all the forms, **including WH-3 annual withholding tax reports**, electronically.
- Pursuant to IC 6-3-4-16.7, a partnership or S corporation with 25 or more K-1s is required to file their K-1s electronically. Additionally, they are also required to file the underlying IT-65 or IT-20S electronically.

E-Mandate Exception Policy

The department recognizes that, due to special circumstances, not all businesses will be able to comply with the electronic filing mandates. With that in mind, limited exceptions will be allowed, including due to:

- Religious beliefs;
- Policy of an organization that prohibits electronic filing and/or electronic payment; or
- No computer/internet access.

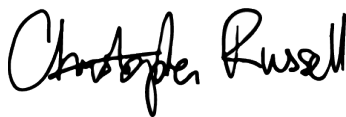
If a taxpayer notifies the department that it is unable to comply with the law, and if the reason appears to be one of the acceptable exceptions, a department analyst will collect the taxpayer's

- Full name;
- TID number;
- Business name;
- Mailing address;
- Phone number; and
- Reason for requesting an exception.

The department will send the taxpayer a Business Exception Form (BT-EX). After the taxpayer has submitted the exception form to the department, the department will approve or deny the request and notify the taxpayer via letter. To request the BT-EX, please call (317) 232-2240.

INTIME – Indiana's Free Online Filing and Payment Portal

Beginning September 2020, taxpayers or practitioners who are required to report and pay sales, withholding, and certain other taxes electronically can do so via the department's online e-services portal, called the Indiana Taxpayer Information Management Engine (INTIME), which can be accessed at intime.dor.in.gov, or they can do so by using vendors certified by the department. INTIME provides 24/7 access to business tax records, allows taxpayers to file and pay online, and enables secure communication with the department. If you have any questions concerning this notice, please contact the Tax Policy Division at taxpolicy@dor.in.gov.



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