

Agenda

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 - Indiana Department of Revenue (DOR)
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Registering a Business

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Register a Business – Internal Revenue Service (IRS)

- Register with the IRS to obtain a federal employer identification number (EIN), also known as a federal identification number (FID):
 - Your EIN identifies your business to the IRS and DOR as a unique business.
 - Use it in all your communication and filings with the DOR
- NOTE: An EIN is not required if you have no employees

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Register a Business – Indiana Department of Revenue (DOR)

- Indiana Businesses are required to register a tax account, if they are conducting any activity that requires them to report taxes to the State. Some examples of taxable activities are listed below:
 - Sell products or tangible items (sales tax)
 - Have employees (withholding tax)
 - Sell food and beverages (sales tax, food and beverage tax)
 - Rent accommodations for fewer than 30 days (sales tax, county innkeeper's tax)
 - Distribute gasoline or special fuel (gasoline use tax)
 - (refer to business tax handbook for more examples)

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Register a Business – Indiana Department of Revenue (DOR)

- After selecting a structure and registering with the IRS, you are ready to register with the DOR.
- Register to set up your tax types and filing requirements.
- Register by completing a Business tax application

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Register with the Indiana Department of Revenue (DOR)

- Business Tax Application, form BT-1:
 - Set up necessary business tax accounts
 - List what the business does
 - List which taxes will be collected and paid
 - Complete an application for each location
 - Pay the one-time \$25 fee for each Retail location
 - A TID number will be assigned within 24-48 hours

Note: Government Entities must file a paper application.

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Overview of Tax Types

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Overview of Tax Types – Income Withholding Tax

- Register if you have employees or beneficiaries for income distribution.
- Indiana businesses are required to withhold state and county income taxes for employees, report withholding, and pay withholding periodically.
 - Reporting is electronic via INtax.
 - Reporting frequencies are annual, monthly and early.
- File WH-1, WH-3, WH-4
- Information returns that do not report withholding of Indiana adjusted gross or local income tax should not be submitted to the Department.
 - Forms 1099-B, 1099-DIV, 1099-INT, 1099-MISC, and 1099-S are not required to be submitted if no state tax was withheld.



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Overview of Tax Types – Income Withholding Tax

Indiana Individual Income Tax Rates

01/01/2015 – 12/31/2016	3.3%
Beginning 01/01/2017	3.23%



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Overview of Tax Types – Sales Tax

- If you sell goods or tangible personal property, you must register to collect the 7% sales tax.
- A person or business engaged in retail sales, either personally or through an agent, a salesperson, or a representative, must register to be an Indiana retail merchant and collect sales tax as an agent for the state.

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Overview of Tax Types – Sales Tax

- All sales are taxed unless there is a specific exemption.
- Exemptions:
 - Food and food ingredients
 - Casual sales (garage sales)
 - Postage stamps
 - Labor charges
 - Items purchased for resale (inventory)
 - Newspapers
 - Lottery tickets
 - Gift cards

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Overview of Tax Types – Sales Tax

- ST-105 exemption certificate for exempt purchases:
 - Public transportation providers
 - Nonprofit entities
 - Federal and Indiana government agencies

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Overview of Tax Types – Sales Tax

- Sales tax must be separately stated from the marked price and be paid by the customer purchasing the tangible personal property.
- Tax collection must be shown on the individual sales receipt/invoice.
- Complete sales and collection records must be maintained.
- Collection allowance is based on tax liability.

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Overview of Tax Types – Use Tax

- 7% tax on property used, consumed, or stored in Indiana when the sales tax was not collected at the time of purchase
- Examples include property:
 - Purchased online or via phone and shipped to Indiana
 - Purchased in another state and no sales tax
 - Withdrawn from inventory for personal use

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Filing and Paying Taxes

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Filing and Paying Taxes – Power of Attorney

- Taxpayers wanting to authorize a representative to have Power of Attorney on their behalf must complete the POA-1 form.
- Allows the department to speak with the taxpayer's POA representative.
- Allows the POA to file and pay on the taxpayer's behalf.
- Available at www.in.gov/dor/3508.htm.

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Filing and Paying Taxes – Filing

- Filing regular tax returns for each type is required.
- Filing frequency is based on tax liability.
- Filing status can change after review by DOR:
 - Can affect due dates
 - You will be notified by letter in December
- A return for every period must be filed even when no tax is due.
- If a return is not filed, the department will send estimated billings.

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Filing and Paying Taxes



- Indiana's free online tool to manage business tax obligations:
 - Retail sales
 - Withholding
 - Out-of-state sales
 - Prepaid sales
 - Metered pump sales
 - Tire fees
 - Fuel taxes
 - Wireless prepaid fees
 - Type II gaming fees
 - Food and beverage taxes
 - County innkeeper's taxes

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Registering for INtax

Before you begin the INtax registration process, you'll need a couple items:

- Your Indiana Tax Identification Number (TID). You received this when you registered your business with the state by completing the business tax application.
- Your previous tax return, payment amount, or an INtax Access Code.

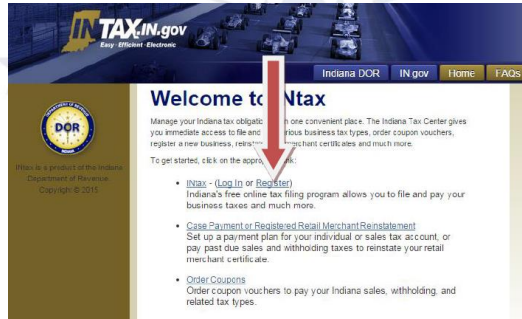
Note: Using your INtax Access Code is the preferred method to verify your business.

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Registering for INtax

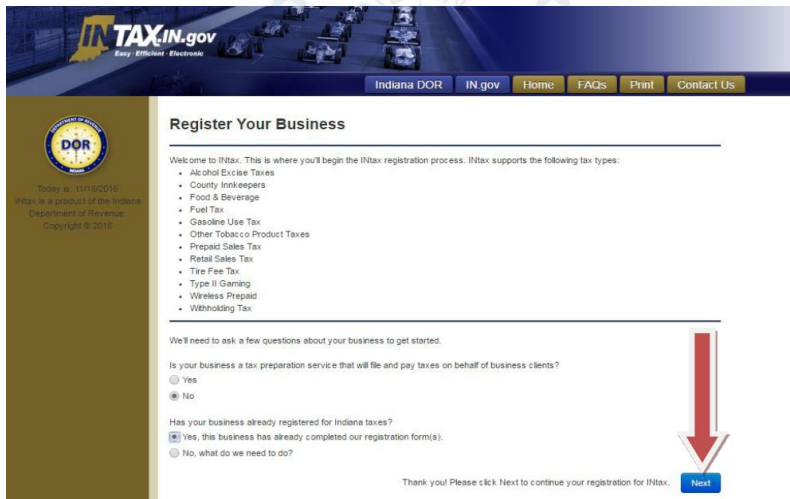
To register your business, go to www.INtax.in.gov. Select the Register link in the center of the page.



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The next page asks you to answer a brief series of questions about your organization. Once you have answered the questions, select Next.



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Creating your username

This page begins your registration. Complete all applicable fields to create your User Profile.

User Information

Create your INtax username below. Usernames must begin with a letter, be 6-25 letters and numbers in length and include no special characters, except an underscore or a period.


Username
 First Name
 Middle Initial
 Last Name
 Suffix
 Phone Number
 Phone Ext.
 Email Address
[\(Click here to test delivery\)](#)
 Re-enter Email

Business Information

Please enter the required business information to continue the registration process. You can add additional businesses to your user profile after your original registration is processed.

Business Name
 State Tax ID (TID)

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Verifying your Business

Now you must verify your business. You have four verification options from which to choose:

- Previous tax return amount due
- Previous payment amount
- INtax Access Code found on your Registered Retail Merchant Certificate or department letter
- Request an INtax Access Code be sent to you via the US Postal Service

When you select one of the options, additional information appears on the page.

Register to Use INtax

Select your desired method to verify the business.

Previous tax return amount due
 Previous payment amount
 Enter your presapproved INtax Access Code for quick access to INtax.
 Request a new or replacement INtax Access Code via the US Postal Service.


Legal Disclaimer

I certify that the business for which I am registering to use INtax has granted me the authority to perform this action. I certify that all information and statements supplied on this application are true and correct.

I also agree to file tax returns and make payments electronically for the tax accounts managed on this site.

I agree.
 I am registering to file WH-3s only at this time.

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Completing the Registration

Your registration is now complete. You're almost done!

If you chose to verify your business using a previous tax return amount due, a previous payment amount, or an INtax Access Code, you are almost finished. Once the department verifies the submitted information, you will receive two emails:

- The first email confirms that your INtax registration was successful. This email also contains the username you created for your records.
- The second email contains a temporary password to access your account.

If you requested a new or replacement Access Code or have had two or more failed registration attempts, the department will mail you an Access Code with specific instructions.



Filing & Paying using INtax



Log in to INtax

- Go to www.INtax.in.gov and select Log In.

The screenshot shows the INtax.in.gov website. At the top, there is a navigation bar with links for Indiana DOR, IN.gov, Home, FAQs, Print, and Contact Us. The main content area features a 'Welcome to INtax' section with a list of services: INtax - (Log In or Register), Case Payment or Reinstated Retail Merchant Reinstatement, and Order Coupons. A red arrow points from the 'Log In' link in the navigation bar to the 'Log In' button in the main content area. The footer includes the Indiana Department of Revenue logo and name.

Enter your username and password, and select Login

The screenshot shows the login page on INtax.in.gov. It features a 'Welcome to INtax' section with a login form containing fields for 'Username' and 'Password', and a 'Login' button. A red arrow points to the 'Login' button. Below the form is a link for 'Forgot Password or Username?'. The page also includes an 'About INtax' section and a 'Related Tools & Resources' section. The footer contains the Indiana Department of Revenue logo and name.

Quick Overview of INTax

In addition to filing and remitting taxes, INTax allows you to do many things to manage taxes efficiently.

The top navigation has links to helpful resources:

- **Indiana DOR** takes you to the Department of Revenue homepage
- **IN.gov** takes you to the state of Indiana homepage
- **Home** takes you to the INTax homepage, also called the Business Details or Business List page depending on the specifics of your INTax account
- **Print** creates a printer friendly version of the page you are viewing.
- **Contact Us** displays the various ways to contact the department.

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Quick Overview of INTax

The left navigation has links to various functions of INTax. Using the left navigation, you can:

- See a list of your businesses
- Pay taxes
- View payment history
- Register and manage Electronic Funds Transfer (EFT) accounts
- Send a secure message to the department
- Manage users who can see your business information (for example, if you've changed preparers)
- Make changes to your profile, such as adding a business account, updating contact information, or changing your login information.
- Logout of your INTax account

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Quick Overview of INTax

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File a return using INTax

Step 1: Select **Businesses** (see arrow #1 below) to navigate to the Business Details page.

Step 2: For the row of the tax type account for which you want to file a return, select **File** (see arrow #2 below) in the Actions column. For some tax type accounts, you will be asked for additional information to determine which form you want to file.

Business Details

State Tax ID: Primary Address:

- To view the account financial details for tax period, click on the underlined account tax type in the list below.
- To make a payment for an account, select Pay from the menu or select Pay in the list below.
- To file a return for an account, select File in the list below.

Account	Address	Registered for EFT	Currently Consolidated	Status	Filing Frequency	Actions
<u>Sales</u> Loc: 001		Yes	No	Open	Monthly	File Pay

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Step 3: The following pages may vary depending on the type of return you are filing.
Enter the correct period end date, and then select **Next**.

File an ST-103 Return

Tax Type: Sales (View Due Dates) Location Address: _____
 State Tax ID: _____ Current Filing Frequency: Monthly

Provide the period end date and click Next to continue. The due date based on the period end date entered will automatically calculate. If you would like to see a list of past and anticipated future due dates for this account, click the View Due Dates link above.

Tax Period
 Enter the tax period end date of the return (MM/DD/YYYY):
 In accordance with department rules, a business tax closure account, if you are filing your final return for this tax account for a complete instructions.

Jun 2015
 Su Mo Tu We Th Fr Sa
 1 2 3 4 5 6
 7 8 9 10 11 12 13
 14 15 16 17 18 19 20
 21 22 23 24 25 26 27
 28 29 30

Cancel Next

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Step 4: Enter all return information.
Step 5: Check the box (see arrow #1 below) to declare that the amounts are correct, and then select **Submit** (see arrow #2 below).

File an ST-103 Return

Tax Type: Sales (View Due Dates) Location Address: _____
 State Tax ID: _____ Current Filing Frequency: Monthly
 Tax Period: 05/01/2015 - 05/31/2015 Return Due Date: 04/02/2015

Enter the ST-103 tax form and verify the accuracy of each.
 Check the following link to view the form instructions. (instructions)
 If you are in agreement with the tax form amounts please click the Submit button.

1. Total Sales \$0.00
 2. Exemptions / Deductions \$0.00
 3. Taxable Sales \$0.00
 4. Total Sales Tax Due \$0.00
 5. Collection Allowance (Add collection allowance) \$0.00
 6. Use Tax Due \$0.00

1 I declare under penalty and perjury that the amounts displayed on this page are true, correct, and complete. If there is a balance due, I understand that I am expected to submit payments electronically.

Save Cancel Submit

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A Return Confirmation page displays after the return has been submitted successfully. To make a payment in INtax, select **Make a Payment** on the confirmation screen.

Return Confirmation

Tax Type: Sales [\(View Due Dates\)](#) Location Address:
 State Tax ID:
 Current Filing Frequency: Monthly
 Tax Periods: 06/01/2015 - 06/30/2015 Return Due Date: 07/30/2015

Thank you! The following return has been submitted. Please print this page for your records. A printable PDF of your return will be available in the INtax filing history of your account.

Document locator number:
 Amount due:
 Submitted by:
 Tax period: 06/01/2015 - 06/30/2015
 Return type: ST-103
 Return submission date: 7/21/2015 6:16:17 PM

[Make a Payment](#)

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Make a payment using INtax

Make a Payment

Tax Type: [\(View Due Dates\)](#) Location Address:
 State Tax ID:
 Current Filing Frequency:

• Select Pay Now for the payment to be submitted immediately for processing, or select Schedule a Payment, to enter the date you would like the payment to be withdrawn.
 • Payments may not be scheduled more than 30 days in advance.
 • If you need to make a payment for a period not listed in the Period Dates field, please contact the department at [317.233.8229](tel:317-233-8229) for assistance.

Period Dates:

Payment Amount:

Withdrawal Date:

Payment Option:
 Pay Now
 Schedule a payment for: (MM/DD/YYYY)
 ACH Debit (EFT)
 Credit Card

Please check with your bank to make sure you do not have a debit block on your account! For more information about debit please click here.

To cancel or modify a scheduled ACH Debit payment after it has been submitted, select Payment History from the left menu and use the action links provided. The transaction must be modified or canceled by 3:45 p.m. Eastern Time the business before the date you requested the funds be debited from your account. NOTE: Credit card transactions may not be modified after they have been submitted.

[Continue](#)

Review the Confirm Payment page to ensure the submitted payment information is correct. Once you have verified the information is correct, select **Submit** to process your payment. If it is not correct, select **Previous** to edit the information.

Confirm Payment

Tax Type: [Sales \(View Due Dates\)](#) Location Address: _____
 State Tax ID: _____ Current Filing Frequency: Monthly

- You have selected ACH Debit as your payment option. The following account will be debited. If your bank account is no longer valid, please select EFT Registration from the menu and update your bank information.
- All ACH Debits made before 4:00 p.m. Eastern Time will be processed the next business day.

To process this transaction you must click the Submit button. If you have not already filed a return for this period, you must do so after you submit your payment.

Account	Period	Payment	Bank Account	ABA Number	
Sales Loc: 001	08/01/2015-08/31/2015	\$3.00			07/1

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[Previous](#) [Submit](#)

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A Payment Confirmation page displays after the payment has been submitted successfully.
 If you have not filed the return, select **File Return** from the Payment Confirmation page.

Payment Confirmation

Tax Type: [View Due Dates](#) Location Address: _____
 State Tax ID: _____ Current Filing Frequency: _____

Thank you! The following payment has been submitted. Please print this page for your records.

Payment locator number:
 Payment amount:
 Tax type:
 Location:
 Account period:
 Payment submitted by:
 Payment submitted on:
 Payment may be modified until:
 Date payment will be withdrawn from your financial institution:

Do you need to file a return for this tax period?

[File a Return](#)

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Additional Resources

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Additional Resources – New and Small Business Education Center

- The New and Small Business Education Center has information about:
 - Registering or closing a business
 - Making changes to an account
 - Filing and paying taxes online
- Find answers to frequently asked questions
- Find business tax forms
- Find publications
- www.smallbiz.in.gov

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Additional Resources – Subscription Tool

- Subscribe to the entire website or a specific topic
- Choose when to receive emails – daily, weekly, or monthly
- Registering by clicking on the page's "subscribe for email updates" icon and submitting an email address
- Begin receiving emails to inform you of the website's updates

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Contact Us

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Contact Us

- Business Tax
 - (317) 233-4015
 - www.in.gov/dor/3325.htm
- INtax
 - (317) 232-2337
 - INtax Message Center www.INtax.in.gov
- Electronic Funds Transfer
 - (317) 232-5500

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Contact Us

- Like us on Facebook
 - Search "Indiana Department of Revenue"
- Follow us on Twitter
 - @INDeptofRevenue
- Feedback:
 - Form suggestions
 - Website suggestions
 - Experience with the department
 - feedback@dor.in.gov

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