

Indiana businesses are subject to certain regulatory requirements. This pamphlet contains the actions that should be considered by any business starting, expanding, hiring its first employees, or operating in Indiana.

Organization

Establish the business organization by forming any of the following:

- ⇒ Sole Proprietorship
- ⇒ General Partnership
- ⇒ Limited Partnership
- ⇒ Limited Liability Company
- ⇒ Corporation

If you are unsure what type of business organization is best for you, contact the nearest Small Business Development Center. Regional offices contact: (800) 463-8081 or visit www.ISBDC.ORG

>> Limited Partnerships, Limited Liability Companies, and Corporations *must* file with the Secretary of State (contact the office regarding forms you need to file). If a business is structured as one of the above and in another state, then it must obtain a Certificate of Authority of a Foreign Corporation through the Secretary of State's office.

Secretary of State, Business Services Division
302 W. Washington St. Room E018
Indianapolis, IN 46204
317-232-6576
www.in.gov/sos

Name Registration

>> If the business' name is different than that of the sole proprietor or the partners, the business name must be registered with the respective County Recorder. If the county office does not have the appropriate form, you can acquire one from the State Information Center.

A corporation must file the assumed business name with the Secretary of State and the County Recorder if doing business under a name other than the name on the Articles of Incorporation. Obtain this form from the Secretary of State's Office.

Secretary of State, Business Svcs. Div.
302 W. Washington St. Room E018
Indianapolis, IN 46204
317-232-6576
www.in.gov/sos/business

Federal Tax Information

>> **Any** business having employees will need an Employer Identification Number (EIN) from the Internal Revenue Service. Contact the IRS for Form SS-4, complete it, then call the IRS to have a number assigned. Business owners may also be required to file self employment taxes quarterly. If you have any questions about the EIN or self employment tax requirements, contact the IRS.

Internal Revenue Service
800-829-1040 (info) 800-829-3676 (form)
800-829-4933 (number assignment)
859-669-5760 (Fax 72- hour service)
www.irs.gov

State Tax Information

>> **File** the State of Indiana Business Tax Application (Form BT-1) with the Indiana Department of Revenue to register for sales tax (Retail Merchant's Certificate), withholding tax, corporate tax and other non-property taxes.

Any business selling tangible goods in Indiana will need a Retail Merchant Certificate (application included in BT-1) to buy goods at wholesale prices and collect sales tax on goods sold. The cost is \$25, and the certificate remains valid as long as ownership and federal identification number remain the same and sales taxes are filed at scheduled times. Apply on line @ <http://www.in.gov/dor/4337.htm> or contact one of the Indiana Department of Revenue District Offices.

Partnerships (LLP) file an informational tax return (Form IT-65). General Partnerships and Sole Proprietors report their income on individual tax returns. Any questions should be directed to the Department of Revenue.

Indiana Department of Revenue
Indiana Government Center North
Room N105, Taxpayer Services
100 N. Senate Ave., Indpls., IN 46204
317-233-4016 -Withholding
317-233-4015 -Sales Tax
www.in.gov/dor

Requirements for Employers

>> To obtain information regarding the New Hire Reporting requirements call: (866) 879-0198. To register to establish a state unemployment insurance account (Form 2837). Contact DWD.

Department of Workforce Development
10 North Senate Ave.
Indianapolis, IN 46204-2277
Unemployment Insurance Division
317-233-6715 or 800-437-9136
www.in.gov/dwd

>> **Obtain** Worker's Compensation insurance coverage for employees by obtaining insurance from a private carrier. If you have any questions, contact the Worker's Compensation Board of Indiana.

Worker's Compensation Board
402 W. Washington St. Room W196
Indianapolis, IN 46204
317-232-3808 or 800-824-2667
www.in.gov/wcb

>> **Comply** with federal and / or state labor laws including occupational safety and health requirements. Direct questions to the Indiana Department of Labor.

Indiana Department of Labor
402 W. Washington St., Room W195
Indianapolis, IN 46204
317-232-2655
www.in.gov/dol

>> **Post** signs and posters explaining labor standards, health protection, and employee rights in your establishment. To find out which posters are required, contact the State Information Center.

Other Requirements

>> Obtain environmental and construction permits, where applicable, before construction or occupancy of any facility. Assistance, information, and agency contacts for regulatory compliance may be obtained through the State Information Center.

>> Obtain all appropriate licenses from state, county, and local offices / agencies. If you don't know what specific licenses you will be required to have, contact your local Small Business Development Center or the State Information Center.

>> Ensure that business location is in compliance with local zoning regulations. Contact your local city or county planning or zoning commission.

>> Any business that handles processes or sells food should contact the state and their county health department for regulations and or permits.

Federal Government Questions:

*Federal Citizen Information Center
1-800-333-4636*

State Government Questions:

Indiana State Information Center
402 W. Washington, Rm. W160A
Indianapolis, Indiana 46204
Phone (317) 233-0800 or
800-45-STATE
<http://www.in.gov/sic/>

Indiana Department of Revenue

District Offices

www.in.gov/dor

Indianapolis Office (Main Office)
Indiana Government Center, North
100 N. Senate, Rm. N105
Indianapolis, IN 46204
317-233-4015
TDD 232-4952

Bloomington Office
410 Landmark Avenue
Bloomington, IN 47403
812-339-1119

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

Columbus Office
3520 Two Mile House Road
Columbus, IN 47201
812-376-3049

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

Fort Wayne Office
1415 Magnavox Way, Ste. 100
Ft. Wayne, IN 46804
260-436-5663

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

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

Merrillville Office
1411 E. 85th Avenue
Merrillville, IN 46410
219-769-4267

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

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

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

General Requirements for Indiana Businesses

**Compiled by the
State Information
Center**

**Available Mon-Fri.
7am-5pm**

1-800-45-STATE

or

317-233-0800

www.in.gov/help.htm

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