INTIME User Guide for Electronic Cigarette Tax Registration

Effective June 7, 2022
Welcome to INTIME

New Indiana state legislation (Indiana Code 6-7-4) was passed in early 2021 imposing an Electronic Cigarette Tax to be collected by retailers on the sale of open system containers and vapor products. Information Bulletin #206 will be updated (June 2022) to include information on the new e-cigarette tax and available at dor.in.gov/files/reference/gb206.pdf.

This new state legislation requires retailers to apply for an Electronic Cigarette Retail Dealer’s Certificate (ECG-1A) with the Indiana Department of Revenue (DOR). Applications will be accepted beginning June 7, 2022. Retailers will be able to register for the new tax and submit an application for the ECG-1A certificate via DOR’s new e-services portal, the Indiana Taxpayer Information Management Engine (INTIME), at intime.dor.in.gov. The deadline for submission is July 1, 2022.

This instruction booklet serves as an additional resource to the INTIME User Guide for Business Customers and provides instruction on how to register for the new tax and apply for the ECG-1A certificate. All INTIME guides are available at dor.in.gov/online-services/intime-tax-center.

As an alternative to registering online for the new tax, an application form is available at dor.in.gov/business-tax/cigarette-and-other-tobacco-products-tax.

Note: Electronic return filing of the new e-cigarette tax is required, however, paper forms with instructions will be available (July 2022) so that tax customers can see what is required.

How to Apply via INTIME

Retailers can register for the new e-cigarette tax license at intime.dor.in.gov, with or without logging in to INTIME.

INTIME Logged-In Tax Registration

Step 1: Log in to INTIME, go to the “All Actions” (tab) page, and locate the “Tax account registration” panel where you will select the “Register or renew a tax account” hyperlink.
Step 2: Locate the “Tobacco registration” panel and click on the “Register an electronic cigarette account” hyperlink. (Panel will appear on June 7, 2022.)

Step 3: This page will provide confirmation that you are using this service to register for an electronic cigarette tax account and will require the following information:

- Business name and address
- Responsible officers of the business
- A pre-existing sales tax account
Step 4: The following registration pages will request information about the business, the business owner, and partner(s) or corporate officer(s).

Step 5: Add information about other licenses your business may hold. When selecting “Yes,” click on the “Add a license/permit” hyperlink to add information for each individual entry to include the state agency, type of license/permit and the license/permit number.

Step 6: Select the business location at which e-cigarette sales will take place.
Step 7: Review the location address. Confirm physical and mailing address, as well as location of audit records. If location information is incorrect, contact DOR by sending a message from the “All Actions” (tab) page.

![Review location address](image)

Step 8: To register for an e-cigarette tax account, a bond in the amount of $1000 is required. Attach a copy of your bond document(s).

![ECG tax account registration](image)

Important: Original bond documents must be mailed to the Special Tax division at DOR before the registration can be finalized.

Mail to: Indiana Department of Revenue  
Special Tax  
P.O. Box 901  
Indianapolis, IN  
46206-0901
**Step 9:** To register for an e-cigarette tax account, a payment of $25 is required at the time of submission. Payment can be made by providing bank account information (no fee) or by credit/debit card (additional fees apply.)

**Step 10:** Verify that all the information you provided is correct before clicking on “Next.”
**Step 11:** A confirmation will be provided for submitting an electronic cigarette tax account application. Take note of the confirmation number or print the page for your records by selecting “Printable view.”

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**Tax Registration without Logging into INTIME**

**Step 1:** Go to [intime.dor.in.gov](http://intime.dor.in.gov) and locate the “Registration” panel, then click on “New tax registration.”
Step 2: Locate the “Tobacco registration” panel and select “Register an electronic cigarette account.” (Panel will appear beginning June 7, 2022.)

Step 3: The next screen will confirm that the registration is for an e-cigarette tax account and will provide information on items required to complete the registration:

- Business name and address
- Responsible officers of the business
- A pre-existing sales tax account. (If you do not have a sales account with DOR, click the hyperlink to register for one.)
**Step 4:** Enter the business’ Federal Employer Identification Number (FEIN).

![FEIN Entry](image)

**Step 5:** The following registration pages will request information about the applicant’s business, point of contact, date of incorporation, as well as physical, mailing and audit records address for the business.

![Registration Info](image)
Step 6: The following registration pages will request information about the business, the business owner, and partner(s) or corporate officer(s).

Step 7: The applicant will be asked to provide information about other licenses the business may hold. When selecting “Yes,” click on the “Add a license/permit” hyperlink to add information for each individual entry to include the state agency, type of license/permit and the license/permit number.
**Step 8:** To register for an e-cigarette tax account, a bond in the amount of $1000 is required. Attach a copy of your bond document(s) to the submission.

**Important:** Original bond documents must be mailed to the Special Tax division at DOR in order to complete the registration.

Mail to: Indiana Department of Revenue  
Special Tax  
P.O. Box 901  
Indianapolis, IN  
46206-0901

**Step 9:** To register for an electronic cigarette tax account, a payment of $25 is required at the time of submission. Payment can be made by providing bank account information (no fee) or by credit/debit card (additional fees apply.)
Step 10: Verify that all the information you provided is correct before clicking on "Next."

Step 11: A confirmation will be provided for submitting an electronic cigarette tax account application. Take note of the confirmation number or print the page for your records by selecting "Printable view."
What Happens Next?

- All applications will be reviewed by DOR Special Tax division.
- Upon approval, an Electronic Cigarette (ECG) tax account will be automatically added to the retailer/customer’s INTIME account on Monday, **July 18, 2022**, and will appear on the “Summary” (tab) page.

- E-Cigarette retailers/tax customers who do not yet have INTIME access can sign up with a welcome letter beginning June 7, 2022. More information and INTIME instructional guides for e-cigarette tax customers are available to help with the process.
- Beginning July 18, 2022, ECG-1A certificates will be mailed via U.S. Postal Service to the physical address of the business provided during registration.
- E-Cigarette tax returns will then be due the 15th day of each month and can be filed and paid via INTIME.

The creation and adoption of INTIME is a major benefit of DOR’s modernization effort—**Project NextDOR**—to upgrade its current tax system. Beginning July 18, 2022, all customers who file taxes with DOR will be able to use INTIME to manage their tax accounts in one convenient location, 24/7. This includes filing returns, making payments, viewing and responding to correspondence from DOR, as well as secure messaging with DOR Customer Service.
Contact Us

**DOR Special Tax**
317-615-2710
Monday-Friday
8 a.m. – 4:30 p.m. (ET)
incigtax@dor.in.gov

**Project NextDOR**
Four-year tax system modernization plan

**News & Announcements**
Monthly newsletter for tax practitioners & businesses

**Tax Talk Blog**
Tax tips, DOR programs & info for tax practitioners

If you have questions, contact DOR Customer Service via INTIME using secure messaging by logging in to your INTIME account.