



Streamline Sales Tax

Business Rules



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Introduction

Indiana became a full member of the Streamlined Sales Tax Agreement on October 1, 2005. Streamlined Sales Tax (SST) is a multi-state project to reduce the burden of tax compliance by simplifying and modernizing sales and use tax administration. The Agreement focuses on improving systems for sales and use tax for all sellers and businesses through:

- Administration of sales and use tax collections at the state level;
- Uniformity in the state and local tax bases;
- Uniformity of major tax base definitions;
- Central, electronic registration system for all member states;
- Simplification of state and local tax rates;
- Uniform sourcing rules for all taxable transactions;
- Simplified administration of exemptions;
- Simplified tax returns;
- Simplification of tax remittances; and
- Protection of consumer privacy.

To register for SST in Indiana, you may access the SST website at <https://www.streamlinedsalestax.org/for-businesses/sales-tax-registration-sstrs>. Any changes or updates to registration data should be made at the SST national registration website.

Indiana offers a web service for filing Indiana's Simplified Electronic Returns (SERs) and payments. Indiana invites Model "Other" SST sellers to file taxes through the Indiana Department of Revenue's (DOR) new online e-services portal, the Indiana Taxpayer Information Management Engine, branded as INTIME, which enables DOR customers to manage their taxes in one convenient location, 24/7. INTIME is accessible at INTIME.dor.in.gov. The Streamlined Sales and Use Tax Agreement (SSUTA) governs the guidelines for processing, managing, and reporting SST activities.

Please be advised, this document may be revised frequently. The rules, policies, reporting requirements, procedures and participation are subject to updates and changes. Refer to Indiana's SST website often to find the latest version of this document.

Contact Information

For information concerning SST in Indiana, contact:

Indiana Department of Revenue
Attn: SST Team
100 N. Senate Ave, N105, MS112
Indianapolis, IN 46204-2253

Phone: 317-615-2900

Email: INStreamlinedSales@dor.in.gov

For more information concerning submitting electronic payments, contact:

Indiana Department of Revenue Attn: EFT Section
100 N. Senate Ave, N105, MS112
Indianapolis, IN 46204-2253

Phone: 317-232-5500

Fax: 317-232-1851

Email: DORCICEFT@dor.in.gov

For technical questions about web services, transmitting files or technology testing with the state of Indiana, contact IDORB2BSupport@dor.in.gov.

Developer Responsibilities

All taxpayer information is confidential. DOR expects developers to ensure the security of all Simplified Electronic Returns (SERs) and payments during the transmission of taxpayer data.

Indiana requires each Model 1 and Model 2 SST taxpayer to file a return on a monthly basis. A Model “Other” taxpayer who was registered to file Retail Sales Tax in Indiana before registering for SST should continue to file following the taxpayer’s previous filing schedule. A return must be filed for the taxpayer even if no sales tax is due to Indiana. Taxpayers with physical nexus in Indiana must complete both the SST registration form, the Indiana business registration form and pay a one-time \$25 fee with the application. To access Indiana’s online registration system, go to www.inbiz.in.gov. This site allows you to register with the Indiana Secretary of State and, if necessary, the Department of Workforce Development.

Filers that do not have physical nexus in Indiana must file at least one return each calendar year unless, prior to February 11, 2019, they opted to have their Indiana filing status changed to a non-filer.

Qualifications of a non-filer are discussed elsewhere in this document.

Publications

Several publications are available on DOR's website to clarify the SST process. Among these publications are Indiana's rates and boundaries tables and Indiana's taxability matrix.

Changes to Indiana's boundaries or the state sales or use-tax rate are available on our website at www.in.gov/dor. Indiana provides information describing boundary changes for all taxing jurisdictions. The effective date and a description of the change are included. Information is available on all sales and use tax rates for all of the jurisdictions levying taxes within the state. Currently, Indiana is a single-rate state and has no special taxing rules. Indiana's sales tax rate is 7% percent.

For more information on Indiana sales and use tax regulations, visit our website at www.in.gov/dor/business-tax/sales-tax/streamlined-sales-tax/.

Filing of Returns (SER, INTIME or ST-103)

Model 1 and Model 2 sellers must file the Simplified Electronic Returns (SER) in Indiana. Model 1 and Model 2 sellers are required to file monthly, even if they were filing with Indiana using a different filing frequency before registering for Streamlined Sales Tax. Model 1 and Model 2 sellers are required to file one return for all locations. The SER for Model 1 and Model 2 sellers is due on the 20th day of the month following the end of the filing period. For example, if the Model 1 or Model 2 seller is filing for January 1 through January 31, the SER is due on February 20. If the due date falls on a non-business day, the SER is due on the first business day following the due date.

Certified Service Providers (CSPs) and other certified transmitters have the option of filing a SER for Model "Other" clients and for non-Streamline clients effective February 2017. Model "Other" and non-SST clients' SERs must be filed to be compliant with the filing frequency stipulated on the most recent communication the seller received from DOR.

Model "Other" sellers who are self-filing are mandated to file electronically via DOR's new online e-services portal at INTIME.dor.in.gov.

Prior to February 11, 2019, voluntary sellers with no sales and no expectation of sales in Indiana could opt to be a non-filer. Sellers with a non-filer status are exempt from the requirement to file an annual return reporting no sales tax due. However, if the seller does, at some future date, begin making Indiana sales it must contact Indiana to activate its registrations. Beginning February 11, 2019 Model "Other" sellers who have no sales in Indiana and no legal requirement to be registered may either chose to not register with Indiana or, if already registered, end its registration with Indiana. This should be done through the Streamlined Sales Tax Registration System.

Model "Other" sellers who were registered to file Retail Sales Tax in Indiana before registering for SST should continue to file following their previous filing schedule. Sellers must file one return for each filing period for all locations. If a Model "Other" seller chooses to change to a different model, the seller will automatically become a monthly filer. The seller will remain a monthly filer even if the seller later chooses to become a Model "Other" seller again.

[See the appendix for complete documentation on all of Indiana's filing rules.](#)

The Streamlined Sales Tax Governing Board certifies automated systems and service providers to aid in the administration of sale and use tax collection. The certification of Model 1 Certified Service Providers (CSPs) and Model 2 Certified Automated Software (CASs) by the SST Governing Board is acceptable in the state of Indiana. A listing of CSPs and CASs can be found at <https://www.streamlinedsalestax.org/home>.

The Streamline Sales and Use Tax Agreement (SSUTA) permits CSPs and other certified transmitters to use the XML and Web Service technology to file on behalf of Model “Other” and non-SST clients.

To become a certified transmitter a company must first complete testing with Indiana. However, a CSP is not required to further test with Indiana before it can begin to transmit non-Model 1 SERs. CSPs and certified transmitters should be aware of the following:

- SERs for Model “Other” clients should be filed populating the taxpayer’s SST ID into the SSTPID element in the SSTPFilingHeader.
- SERs for non-SST clients must be filed populating the full 13-character Taxpayer ID (TID/Loc #), assigned to the taxpayer by Indiana, into the StateID element in the SSTPFilingHeader.
- The SST Central Registration System is the “system of record” used by Indiana to determine which sellers are currently Model 1 sellers and which CSP is currently authorized to file on behalf of a particular Model 1 seller. Indiana will continue to reject any Model 1 SER filed by a CSP that is not the CSP associated with the seller for that period per the latest updates from the Central Registration System.
- Indiana will deny the Streamline Allowance on any SER that is not associated with a Model 1 seller, per the latest updates from the Central Registration System.
- Indiana will reject any SER associated with an entity:
 - whose ID (SSTPID or StateID) does not exist on Indiana’s database.
 - who does not have a sales tax account in Indiana.
- Indiana expects the CSP to populate their CSP ID into the Transmitter/ETIN element in the TransmissionHeader on all transactions filed using the XML/Web Service technology.

Indiana’s web service to accept SERs and payments was deployed in August 2006. Model 1, Model 2 and CSPs filing on behalf of Model “Other” and non-SST sellers should refer to Indiana’s website frequently for updates. Updated information can be accessed via Indiana’s web service at <https://www.in.gov/dor/business-tax/sales-tax/streamlined-sales-tax/>.

Although Model 1 and Model 2 sellers must file using SERs, all Streamlined Sales Tax participants can pay their Indiana sales taxes using INTIME at [INTIME.dor.in.gov](https://intime.dor.in.gov). When paying via INTIME, sellers must use their Indiana taxpayer identification number (TID), which can be found in the welcome letter that was sent after receiving the seller’s SST registration.

When filing a SER or payment for Model “Other” clients, a CSP can use either the client’s Streamlined Sales Tax ID (SSTID) or Indiana Taxpayer Identification Number (TID). When filing for non-Streamline clients, a CSP should use the client’s TID.

Indiana is a single-rate state. No composite codes will be required on the SER.

Payment Handling and Acceptance

Except for Model 1 and Model 2 sellers, as long as total annual sales tax due remains under \$1,000, the seller may remit the tax to Indiana with the annual return. If at any point during the year, the sales tax due to Indiana exceeds \$1,000 the seller must pay the tax due according to monthly filing due dates.

Indiana encourages Model “Other” sellers to electronically remit payments via [INTIME.dor.in.gov](https://www.in.gov/dor). The payment is due by the last day of the month following the end of the month where the seller accumulated \$1,000 in Indiana sales tax.

Example 1: Seller A is voluntarily collecting Indiana sales tax and is required to file one return annually. On April 10, the total amount of sales tax due to Indiana is \$1,000. Seller A continues to collect sales tax for Indiana for the remainder of the month. By the end of business on April 30, the seller has collected \$1,200 in Indiana sales tax. Seller A must remit the \$1,200, collected between January 1 and April 30, to Indiana by May 31. Seller A continues to collect sales tax for Indiana. It is September 23 before Seller A again collects \$1,000 in Indiana sales tax. By the end of September, Seller A has collected a total of \$1,050 in Indiana sales tax. Seller A must remit the \$1,050 collected from May 1 through September 30, to Indiana by October 31. By the end of the year, Seller A has collected another \$750 in Indiana sales tax. Seller A must file his annual return and remit the \$750, collected from October 1 through December 31, by January 31. Seller A is encouraged to remit all payments at [INTIME.dor.in.gov](https://www.in.gov/dor) to ensure prompt and accurate posting of the payment. If Seller A wants to remit by check, Seller A must contact Indiana’s Taxpayer Services Division at 317-233-4015 to request a payment filing coupon.

Example 2: Seller B is voluntarily collecting Indiana sales tax and is required to file one return annually. From January 1 through December 31, Seller B collects a total of \$650 in Indiana sales tax. Seller B must file his annual return and remit the \$650, collected from January 1 through December 31, by January 31. Indiana requires all Model 1 and 2 sellers to remit electronically. Indiana requires Model “Other” SST taxpayers with a legal requirement to file in Indiana to electronically remit if the average monthly sales tax collected is more than \$10,000. Indiana requires Model “Other” SST voluntary taxpayers to electronically remit if the annual Indiana sales tax collections is more than \$30,000. Although some sellers are required to pay electronically, we encourage all sellers to electronically remit to ensure prompt and accurate payment posting. Model 1 and 2 SST payments are always due on the 20th day of the month following the end of the filing period.

How Can I Pay Electronically (EFT)?

The EFT Program Information Guide (EFT-100) is available on our website at <https://www.in.gov/dor/tax-forms/electronic-filing-publications/>.

Indiana supports both ACH debit and ACH credit payments. Payments may be scheduled with INTIME up to a year before the due date. Taxpayers who select the credit option must follow the CCD+TXP record format on page 5 of the EFT-100.

The CCD+TXP format information sheet on page 5 also includes Indiana’s bank information by tax type so credit payments are submitted to the correct account.

Payments by FedWire are allowed only in emergencies. Permission to remit by FedWire must be requested and pre-approved by the EFT Section 317-232-5500.

Information Report (IR)

Currently, Indiana does not require SST sellers to submit an Information Report (IR).

Acknowledgement System

| | |
|--------|---|
| 000001 | The transmission file is not well formatted. (There is something wrong with the XML.) |
| 000002 | The transmission does not validate. |
| 000003 | File was empty. |
| 000004 | Content missing. |
| 000005 | The FIPS code must be valid for receiving state. |
| 000006 | Document Reference does not match Document ID. |
| 000007 | Production/Test code does not match Transmitter profile. |
| 000008 | The TransmissionManifest count attribute must equal the total number of SST documents in the transmission. |
| 000009 | The TransmissionManifest reference element count must equal the total number of SST documents in the transmission. |
| 000010 | The TransmissionManifest reference element count must equal TransmissionManifest count element. |
| 000011 | The SSTID on a new registration is already in the database. |
| 000012 | ETIN of the transmitter at logon must equal the ETIN in the Transmission Header. |
| 000013 | Transmitter not valid for Transmission Type. |
| 000014 | The SSTID is not in the database. Taxpayers are required to register using the RegNew process prior to submitting any other file. |
| 000015 | Duplicate transmission. |
| 000016 | Filing Type in Header must match schema(s) of document. |
| 000017 | The AcknowledgementManifest count attribute must equal the total number of Acknowledgements in the transmission. |
| 000018 | The AcknowledgementManifest reference element count must equal the total number of Acknowledgements. |
| 000019 | The AcknowledgementManifest reference element count must equal the AcknowledgementManifest count element. |
| 000020 | The AcknowledgementManifest reference element count must equal the AcknowledgementManifest count element. |
| 000021 | TransmissionPaymentHash in Transmission Manifest must equal sum of all payments in the transmission. |
| 000022 | ACH Settlement Date is out of range. |
| 000023 | User ID/Password failed authentication. |

Indiana will acknowledge the receipt of SERs and payments within two business days.

The following SST error codes were developed by TIGERS in order to provide standardized acknowledgement

| | |
|--------|---|
| 181007 | This CSP is not certified with Indiana. |
| 181008 | Per the Central Registration System, this CSP was not this Model 1 sellers CSP. |
| 181009 | This CAS is not certified with Indiana. |
| 181011 | The transmitter has exceeded Indiana's limits for failed log-in attempts. |
| 181012 | The type of payment being submitted is not accepted by Indiana. |
| 181013 | The payment amount is negative. |
| 181014 | The document ID used for this transmission duplicates a document ID used for a previous transmission. |
| 181018 | Taxpayer is not registered for this tax type in Indiana. |
| 181019 | Taxpayer ID has an invalid format (13-digit state ID). |
| 181034 | SSTP allowance can only be claimed for Model 1 Streamlined Taxpayer. |

feedback from all states for the most typical errors that might be encountered in registering or filing via SST.

In addition to the SST error codes listed in the SST implementation guide, Indiana will also reject SERs and payments for the following errors:

This document will be updated as additional error codes are identified and added to Indiana's approval process. See the appendix for a complete list of Indiana's filing rules.

Indiana's Full Registration System

Sellers that have physical nexus in Indiana are required to register with Indiana, as well as through the national SST registration website. Sellers should submit a business tax registration application via www.inbiz.in.gov.

Indiana's Full Sales and Use Tax Filing Program

Indiana is pleased to offer INTIME, DOR's new online e-services portal, to enable customers to manage their sales and use taxes in one convenient location, 24/7. Register to file using INTIME at INTIME.dor.in.gov.

Transmission Sizes

Indiana has not determined the maximum allowable transmission size. It is anticipated that most CSPs will transmit one SER at a time. If you are a CSP who intends to transmit in bulk, please contact DOR at IDORB2BSupport@dor.in.gov.

Our technicians will work with you to determine the best transmission size.

Special Taxing Districts

Indiana does not have special taxing districts.

Sample XML Documents

Please refer to the Appendix for a detailed explanation of Indiana's expectations for each element on a SER.

Sample SERWithPayment transmission to Indiana for a Model 1 or Model 2 client.

```
<SSTSimplifiedReturnTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns="" >
<TransmissionHeader transmissionVersion="2015V01" >
<TransmissionId>CSP00000101234567890</TransmissionId>
<Timestamp>2017-02-17T12:24:53</Timestamp>
<Transmitter>
<ETIN>CSP000001</ETIN>
</Transmitter>
<ProcessType>P</ProcessType>
<DocumentCount>1</DocumentCount>
</TransmissionHeader>
<SimplifiedReturnDocument>
<DocumentId>CSP00000101234567850</DocumentId>
<DocumentType>SERWithPayment</DocumentType>
<SSTPFilingHeader>
<ElectronicPostmark DateSupplier="Transmitter">2017-02-17</ElectronicPostmark>
<TaxPeriodStartDate>2017-01-01</TaxPeriodStartDate>
<TaxPeriodEndDate>2017-01-31</TaxPeriodEndDate>
<Preparer>
<PreparerName>John Doe</PreparerName>
<PreparerTIN TypeTIN="FEIN">
<FedTIN>123456789</FedTIN>
</PreparerTIN>
<PreparerPhone>3175551234</PreparerPhone>
<PreparerEmailAddress>john.doe@csp.com</PreparerEmailAddress>
</Preparer>
<FilingType>SERWithPayment</FilingType>
<SSTPID>S11111111</SSTPID>
<TIN TypeTIN="FEIN">
<FedTIN>987654321</FedTIN>
</TIN>
<FIPSCode>18</FIPSCode>
</SSTPFilingHeader>
<SimplifiedElectronicReturn>
<ReturnType>0</ReturnType>
```

```

<TotalSales>20621.08</TotalSales>
<ExemptionsDeductions>960.00</ExemptionsDeductions>
<TaxableSales>19661.08</TaxableSales>
<StateTaxDueSalesInState>200.22</StateTaxDueSalesInState>
<StateTaxDueSalesOrigOutOfState>1176.06</StateTaxDueSalesOrigOutOfState>
<StateTaxDueOwnPurchWithdraw>0.00</StateTaxDueOwnPurchWithdraw>
<StateTaxDueFoodDrug>0.00</StateTaxDueFoodDrug>
<TotalTaxDue>1376.28</TotalTaxDue>
<InterestDue>0.00</InterestDue>
<PenaltyDue>0.00</PenaltyDue>
<Discounts>10.04</Discounts>
<SSTPAllowance>110.10</SSTPAllowance>
<Priorpayments>0.00</Priorpayments>
<NewPrepayments>0.00</NewPrepayments>
<AmountDueOrRefund>1256.14</AmountDueOrRefund>
</SimplifiedElectronicReturn>
<FinancialTransaction>
<StatePayment>
<Checking>X</Checking>
<RoutingTransitNumber>074000010</RoutingTransitNumber>
<BankAccountNumber>1234123412</BankAccountNumber>
<PaymentAmount>1256.14</PaymentAmount>
<AccountHolderName>CSP One</AccountHolderName>
<AccountHolderType>1</AccountHolderType> <RequestedPaymentDate>2017-02- 17</
RequestedPaymentDate>
<NotIATTransaction>X</NotIATTransaction> </StatePayment>
</FinancialTransaction>
</SimplifiedReturnDocument>
</SSTSimplifiedReturnTransmission>

```

Sample SERWithPayment transmission to Indiana for a CSP filing for a Model “Other” client.

```

<SSTSimplifiedReturnTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns="">
<TransmissionHeader transmissionVersion="2015V01">
<TransmissionId>CSP00000101234567890</TransmissionId>
<Timestamp>2017-02-17T12:24:53</Timestamp>
<Transmitter>
<ETIN>CSP000001</ETIN>
</Transmitter>
<ProcessType>P</ProcessType>
<DocumentCount>1</DocumentCount>
</TransmissionHeader>
<SimplifiedReturnDocument>
<DocumentId>CSP00000101234567850</DocumentId>
<DocumentType>SERWithPayment</DocumentType>
<SSTPFilingHeader>

```

<ElectronicPostmark DateSupplier="Transmitter">2017-02-17</ElectronicPostmark>
 <TaxPeriodStartDate>2017-01-01</TaxPeriodStartDate>
 <TaxPeriodEndDate>2017-01-31</TaxPeriodEndDate>
 <Preparer>
 <PreparerName>John Doe</PreparerName>
 <PreparerTIN TypeTIN="FEIN">
 <FedTIN>123456789</FedTIN>
 </PreparerTIN>
 <PreparerPhone>3175551234</PreparerPhone>
 <PreparerEmailAddress>john.doe@csp.com</PreparerEmailAddress>
 </Preparer>
 <FilingType>SERWithPayment</FilingType>
 <SSTPID>S22222222</SSTPID>
 <TIN TypeTIN="FEIN">
 <FedTIN>987654321</FedTIN>
 </TIN>
 <FIPSCode>18</FIPSCode>
 </SSTPFilingHeader>
 <SimplifiedElectronicReturn>
 <ReturnType>0</ReturnType>
 <TotalSales>20621.08</TotalSales>
 <ExemptionsDeductions>960.00</ExemptionsDeductions>
 <TaxableSales>19661.08</TaxableSales>
 <StateTaxDueSalesInState>200.22</StateTaxDueSalesInState>
 <StateTaxDueSalesOrigOutOfState>1176.06</StateTaxDueSalesOrigOutOfState>
 <StateTaxDueOwnPurchWithdraw>0.00</StateTaxDueOwnPurchWithdraw>
 <StateTaxDueFoodDrug>0.00</StateTaxDueFoodDrug>
 <TotalTaxDue>1376.28</TotalTaxDue>
 <InterestDue>0.00</InterestDue>
 <PenaltyDue>0.00</PenaltyDue>
 <Discounts>0.00</Discounts>
 <SSTPAllowance>0.00</SSTPAllowance>
 <Priorpayments>0.00</Priorpayments>
 <NewPrepayments>0.00</NewPrepayments>
 <AmountDueOrRefund>1376.28</AmountDueOrRefund>
 </SimplifiedElectronicReturn>
 <FinancialTransaction>
 <StatePayment>
 <Checking>X</Checking>
 <RoutingTransitNumber>074000010</RoutingTransitNumber>
 <BankAccountNumber>1234123412</BankAccountNumber>
 <PaymentAmount>1256.14</PaymentAmount>
 <AccountHolderName>CSP One</AccountHolderName>
 <AccountHolderType>1</AccountHolderType> <RequestedPaymentDate>2017-02-17</RequestedPaymentDate>
 <NotIATTransaction>X</NotIATTransaction> </StatePayment>

```
</FinancialTransaction>  
</SimplifiedReturnDocument>  
</SSTSimplifiedReturnTransmission>
```

Sample SERWithPayment transmission to Indiana for a CSP filing for a non-Streamline client.

```
<SSTSimplifiedReturnTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"  
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns="">  
<TransmissionHeader transmissionVersion="2015V01">  
<TransmissionId>CSP00000101234567890</TransmissionId>  
<Timestamp>2017-02-17T12:24:53</Timestamp>  
<Transmitter>  
<ETIN>CSP000001</ETIN>  
</Transmitter>  
<ProcessType>P</ProcessType>  
<DocumentCount>1</DocumentCount>  
</TransmissionHeader>  
<SimplifiedReturnDocument>  
<DocumentId>CSP00000101234567850</DocumentId>  
<DocumentType>SERWithPayment</DocumentType>  
<SSTPFilingHeader>  
<ElectronicPostmark DateSupplier="Transmitter">2017-02-17</ElectronicPostmark>  
<TaxPeriodStartDate>2017-01-01</TaxPeriodStartDate>  
<TaxPeriodEndDate>2017-01-31</TaxPeriodEndDate>  
<Preparer>  
<PreparerName>John Doe</PreparerName>  
<PreparerTIN TypeTIN="FEIN">  
<FedTIN>123456789</FedTIN>  
</PreparerTIN>  
<PreparerPhone>3175551234</PreparerPhone>  
<PreparerEmailAddress>john.doe@csp.com</PreparerEmailAddress>  
</Preparer>  
<FilingType>SERWithPayment</FilingType>  
<StateID>0116325983900</StateID>  
<TIN TypeTIN="FEIN">  
<FedTIN>987654321</FedTIN>  
</TIN>  
<FIPSCode>18</FIPSCode>  
</SSTPFilingHeader>  
<SimplifiedElectronicReturn>  
<ReturnType>0</ReturnType>  
<TotalSales>20621.08</TotalSales>  
<ExemptionsDeductions>960.00</ExemptionsDeductions>  
<TaxableSales>19661.08</TaxableSales>  
<StateTaxDueSalesInState>200.22</StateTaxDueSalesInState>  
<StateTaxDueSalesOrigOutOfState>1176.06</StateTaxDueSalesOrigOutOfState>  
<StateTaxDueOwnPurchWithdraw>0.00</StateTaxDueOwnPurchWithdraw>
```

<StateTaxDueFoodDrug>0.00</StateTaxDueFoodDrug>
<TotalTaxDue>1376.28</TotalTaxDue>
<InterestDue>0.00</InterestDue>
<PenaltyDue>0.00</PenaltyDue>
<Discounts>0.00</Discounts>
<SSTPAllowance>0.00</SSTPAllowance>
<Priorpayments>0.00</Priorpayments>
<NewPrepayments>0.00</NewPrepayments>
<AmountDueOrRefund>1376.28</AmountDueOrRefund>
</SimplifiedElectronicReturn>
<FinancialTransaction>
<StatePayment>
<Checking>X</Checking>
<RoutingTransitNumber>074000010</RoutingTransitNumber>
<BankAccountNumber>1234123412</BankAccountNumber>
<PaymentAmount>1256.14</PaymentAmount>
<AccountHolderName>CSP One</AccountHolderName>
<AccountHolderType>1</AccountHolderType> <RequestedPaymentDate>2017-02-17</RequestedPaymentDate>
<NotIATTransaction>X</NotIATTransaction> </StatePayment>
</FinancialTransaction>
</SimplifiedReturnDocument>
</SSTSimplifiedReturnTransmission>

Appendix

Indiana's Simplified Electronic Returns (SERs) and Payment Business/Validation Rules

| Schema Xpath | Indiana's Tax Form Equivalent Line # | Validation Rule |
|--|--------------------------------------|--|
| SSTSimplifiedReturnTransmission\transmissionVersion | N/A | This attribute must contain the current SST Schema version supported by TIGERS. |
| SSTSimplifiedReturnTransmission\TransmissionHeader\TransmissionId | N/A | Must be a unique ID. |
| SSTSimplifiedReturnTransmission\TransmissionHeader\Timestamp | N/A | This element is required by Indiana |
| SSTSimplifiedReturnTransmission\TransmissionHeader\Transmitter\ETIN | N/A | |
| SSTSimplifiedReturnTransmission\TransmissionHeader\ProcessType | N/A | 'P' indicates that this is a production transmission. 'T' indicates that this is a test transmission. *'T' test transmissions should only be transmitted to Indiana's EFileServiceTest Web Service. |
| SSTSimplifiedReturnTransmission\TransmissionHeader\DocumentCount | N/A | This attribute must contain the total number of returns being transmitted in the transaction. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\DocumentId | N/A | |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\DocumentType | N/A | Must be a valid SER Document Type. Enumeration: "SEROnly" "SERWithPayment" "PaymentOnly" "PrePayment" |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\ElectronicPostmark | N/A | This date will be used to determine timely filings. This date must be a valid calendar date. The date should be equal to the current date or a future date. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\TaxPeriodStartDate | N/A | Must be the first day of a month and be earlier than the date in Element/Field #3. This field is calculated based upon the filing frequency of the seller: <ul style="list-style-type: none"> • Monthly filer-date is equal to first day of the filing month. • Annual filer 0 is the first day of the year. |

| Schema Xpath | Indiana's Tax Form Equivalent Line # | Validation Rule |
|--|--------------------------------------|--|
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\TaxPeriodEndDate | For Tax Period | Must be the last day of a month and must be later than the date in Element/Field #2. This field is calculated based upon the filing frequency of the seller: <ul style="list-style-type: none"> Monthly filer - date is equal to last day of the filing month. Annual filer - is the last day of the year. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\PreparerName | N/A | |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\PreparerTIN | N/A | Must be a Social Security Number or Federal Employer Identification Number. FedTIN = preparer's taxpayer ID Attribute TypeTIN = "SSN" or "FEIN" |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\PreparerPhone | N/A | |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\PreparerEmailAddress | N/A | |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\Preparer\SoftwareID | N/A | This element is a 9 character string that identifies the specific software and version of that software that the preparer used to produce the SER. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\FilingType | N/A | Must be 'SEROnly', 'SERWithPayment', 'PaymentOnly', or 'PrePayment'. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\SSTPID or StateID | Taxpayer ID Number | Must be a valid SSTP ID or StateID (State Taxpayer Identification Number) registered in Indiana. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\TIN | Taxpayer ID Number | Must be a Social Security Number or Federal Employer Identification Number. FedTIN = filer taxpayer ID Attribute TypeTIN = "SSN" or "FEIN" |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\FIPSCode | N/A | Must be '18' for Indiana. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\ReturnType | N/A | Must be 'O' for Original or 'A' for Amended. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\TotalSales | 1 | Must be > or = 0. |

| Schema Xpath | Indiana's Tax Form Equivalent Line # | Validation Rule |
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| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\ExemptionsDeductions | 2 | Must be > or = 0. Must be < or = 'TotalSales' element |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\TaxableSales | 3 | Must be = 'TotalSales' element minus 'ExemptionsDeductions' element |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\StateTaxDueSalesInState | 4 | Must be = the portion of 'TaxableSales' element that was due to Indiana sales and has been multiplied by the current Indiana Sales Tax Rate. The current rate is 7%. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\StateTaxDueSalesOrigOutOfState | 4 | Must be = the portion of 'TaxableSales' element that was due to non-Indiana sales and has been multiplied by the current Indiana Sales Tax Rate (7%). |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\SalesTaxDueOwnPurchWithdraw | 6 | Must be > or = 0. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\StateTaxDueFoodDrug | N/A | Not used by Indiana. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\JurisdictionDetail | N/A | Not used by Indiana. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\TotalTaxDue | N/A | This is the sum of 'StateTaxDueSalesInState' and 'StateTaxDueSalesOrigOutOfState' and 'StateTaxDueOwnPurchWithdraw'. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\InterestDue | 7 | This element cannot be less than 0. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\PenaltyDue | 8 | This element cannot be less than 0. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\Discounts | 5 | If Element 'Timestamp' is > return's due date, this field must be 0. Otherwise, this field may be populated with Indiana's timely collection allowance. The allowance is calculated using a variable rate that is based on the taxpayer's total Indiana sales tax liability field during the prior fiscal year (sum of Elements 'StateTaxDueSalesInState' and 'StateTaxDueSalesOrigOutOfState' on each return filed during the prior fiscal year: Jul - Jun). The following rates apply to the total fiscal year Indiana tax liability: Liability > \$600,000.00: Rate = .003, Liability > \$59,999.99 and < \$60,000.00: Rate = .006, Liability < \$60,000.00: Rate = .0083. Indiana Discount = 'StateTaxDueSalesInState' and 'StateTaxDueSalesOrigOutOfState' * appropriate rate. |

| Schema Xpath | Indiana's Tax Form Equivalent Line # | Validation Rule |
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| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\SSTPAllowance | N/A | Model 1 sellers should refer to the CSP contract to determine the correct method for calculating this allowance. The method to determine the amount of this element for Model 2 sellers is still to be determined. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\Priorpayments | 9 | This is the sum of EFT payments previously filed. If you filed these payments via INTIME you may review your INTIME account's payment history to determine the correct amount to report in this element. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\NewPrepayments | N/A | Not used by Indiana. |
| SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\AmountDueOrRefund | 10 | Must equal (the sum of Element 'TotalTaxDue', 'InterestDue' and 'PenaltyDue' minus (the sum of Element 'Discounts', SSTPAllowance & 'Priorpayments'). |
| SSTSimplifiedReturnTransmission/FinancialTransaction | N/A | Indiana does not accept payment for a group of SER's ('SimplifiedReturnDocument'). Indiana requires each payment to be associated with the applicable return ('SimplifiedReturnDocument'). |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/Checking Or '...Savings' | N/A | Checking = "X" or Savings = "X" |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/RoutingTransit Number | N/A | This element must contain the valid, 9 digit ABA Routing Number of the bank from which the payments is to be debited. |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/BankAccountNumber | N/A | This field must contain the bank account number from which the payment is to be debited. |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/PaymentAmount | N/A | |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/IdentificationNumber | N/A | |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/AccountHolderName | N/A | This element must contain the name of the holder of the account from which the payment is to be debited. |

| Schema Xpath | Indiana's Tax Form Equivalent Line # | Validation Rule |
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| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/AccountHolderType | N/A | This element must contain the type of holder of the account from which the payment is to be debited. Value 1 (for Business) Value 2 (for Personal) |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/RequestedPaymentDate | N/A | Within the ACH debit, there is the ability to request a settlement date to allow for early filing before the due date. The date may not be more than 30 days in the future. |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/RefundDirectDeposit... | N/A | Not used in Indiana. |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/ACHCreditInfo... | N/A | Not used in Indiana. ACH credit payment info should be placed within the 'StatePayment' element. |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/DepositTo529Account... | N/A | Not used in Indiana. |
| SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/EstimatedPayments... | N/A | Not used in Indiana. |