



DEPARTMENT OF REVENUE

INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVE

Business E-Mandate Fact Sheet

The Mandate

The 2012 General Assembly passed several laws that change the way business taxpayers will be required to file and remit sales and withholding taxes. The most significant change is the establishment of an electronic filing and payment mandate for all Indiana sales and withholding taxes effective Jan. 1, 2013.

Beginning January 2013, businesses will be required to file their sales and withholding electronically, which can include using software vendors certified by the Department, a tax professional, or the Department's free INtax application. At this time, quarterly withholding filings also will be eliminated. Additionally, all sales and withholding taxes will have to be remitted via the Department's INtax application or an electronic funds transfer (EFT).

What Happens to the Sales Tax and Withholding Coupons?

The Department will discontinue mailing coupons for sales and withholding. These coupons will NOT be available upon request. Thus, taxpayers will need to report and remit electronically.

The INtax Application

One way businesses can file and remit their sales and withholding taxes is through INtax. The INtax application is Indiana's free online tool to manage business tax obligations for Indiana retail sales, withholding, out-of-state sales, prepaid sales, metered pump sales, tire fees, fuel taxes, wireless prepaid fees, and type II gaming taxes. The tax forms currently supported in INtax include the following: ST-103, ST-103P, ST-103MP, WH-1, WH-3, TF-103, SF-401, SF-900, MF-360, WPC-103, and TTG-103.

In addition to filing and paying your taxes, INtax also allows you to manage your taxes efficiently by:

- Viewing a history of all the returns you have filed with INtax
- Sending a secure message to the Department
- Managing users who can see your business information (for example, if you've changed preparers)
- Registering for the electronic funds transfer (EFT) option

Registering for INtax

To register your business for INtax, go to www.INtax.in.gov. From the INtax Welcome page, select "Sign Up for INtax." Follow the directions on each page and submit the registration.

To assist you in the registration process, the Department created a detailed Quickstart Guide. This guide is available online at <http://www.in.gov/dor/4336.htm>.

Payments

In INtax, you can make a payment with either ACH Debit or credit card. ACH Debit is an EFT method of payment.

INtax Resources

You are encouraged to use the following resources designed to help you with INtax:

- **Quickstart Guide.** The *INtax Quickstart Guide* details the registration process and shows you how to register for EFT. It is available in print and online at <http://www.in.gov/dor/4336.htm>.
- **FAQs.** You can get answers to frequently asked questions by clicking the FAQ button in the upper-right corner of your INtax screen. (<https://www.intax.in.gov/Web/FAQ/FAQ.aspx>)
- **Tutorials.** The Department has created several video tutorials to help you navigate INtax. You can find these video tutorials at <https://www.intax.in.gov/Web/Tutorial/index.htm>.
- **Hotline.** When you have a specific question that our FAQs, tutorials, and Quickstart Guide do not answer, call the temporary INtax registration hotline at (317) 232-2337.

Alternatives to INtax

The alternative to using INtax is having a software vendor or tax professional manage your tax obligations. This still meets the electronic mandate requirement because your software vendor or tax professional will file and pay electronically for you.

Another option for sales taxes is to use Streamlined Sales Tax. For more information, visit www.in.gov/dor/3341.htm.

Compliance

Taxpayers should register for INtax or begin using a third-party agent before Jan. 1, 2013, rather than risking non-compliance and the tax problems that could follow.

Exemptions

If a taxpayer is not able to file and pay your taxes electronically, the taxpayer may qualify for an exemption from this requirement by completing and submitting a Business Exemption Form (BT-EX).

A taxpayer may qualify for an exemption to this e-mandate if:

- organization policy does not allow for electronic filing and/or paying,
- access to the Internet is not possible
- religious beliefs.

The department understands not everyone can follow this e-mandate, but it is important that taxpayers complete and submit the BT-EX as soon as possible. To request a BT-EX, call 317-232-2337.

Citations

IC 6-3-4-8.1 Withholding:

“An entity that withholds taxes shall file the withholding tax report and remit withholding taxes electronically through the department's online tax filing program.”

IC 6-2.5-6-1 Sales Tax:

“A retail merchant shall report and remit state gross retail and use taxes through the department's online tax filing program.”