



Indiana Department of Revenue (/dor) Business Tax FAQs

Search DOR

Home DOR(/dor) > Business Tax(/dor/business-tax) > Business Tax FAQs

- [Aircraft](#)
- [Auto and Watercraft Dealers](#)
- [Billing](#)
- [Composite Filing & Nonresident Withholding](#)
- [General Business](#)
- [IT-6WTH](#)
- [Power of Attorney](#)
- [RVs and Cargo Trailers](#)
- [Sales Tax](#)
- [Use Tax Liability](#)
- [Withholding Tax](#)
- [W-2 and WH-3 Electronic Filing](#)

General Business

- How do I start a business in Indiana? +
- How do I close my business in Indiana? +
- How do I dissolve, liquidate or withdraw my corporation? +
- Why do you require a Social Security number when registering a business? +
- Can I add different tax types at a later date? +
- Can I register using more than one NAICS code? +
- How far in advance can I register my business? +
- What is the difference between LLC, LLP, LP, S Corporation, sole proprietorship and partnership? +

MENU

If I registered for sales tax and hire employees later, what do I need to do?	+
If I change my organization type am I required to re-register with DOR?	+
Is a Federal Identification Number required if I am a partnership?	+
Am I required to register with the Secretary of State?	+
What options do I have to file and pay my taxes?	+
What determines my filing frequency and the due dates associated with each frequency?	+
Can I change how often I file my tax returns?	+
If I need to add a tax type to a previously registered account can I do this at any time?	+
Why do I have to fill out a different application for each business and/or location?	+
Can I consolidate all of my companies under one Indiana taxpayer identification number?	+
Does the State of Indiana have a Voluntary Disclosure Program?	+
How do I resolve a tax protest?	+
How does a corporation obtain a Letter of Good Standing?	+
My corporation has been administratively dissolved by the Indiana Secretary of State. How do I obtain a Clearance for Reinstatement from DOR?	+
How do I obtain a tax clearance on my license?	+
How do I get a private employment agency license?	+
Why is there a tax lien on my vehicle title?	+
Can I submit returns, receipts or any documents to DOR on CD, DVD or USB flash drive?	+

Sales Tax

How much is Indiana's sales tax?	+
Do I have to file a return if I had no taxable activity for that time period?	+
Is a Registered Retail Merchant Certificate (RRMC) the same as a vendor's license?	+
Am I required to renew my Registered Retail Merchant (RRMC) Certificate?	+
How do I make sales-tax exempt purchases?	+
What if I am entitled to an exemption but I do not have an Indiana taxpayer identification number, nor do I have a business license or registration number from my home state?	+
What is Use Tax?	-
<p>Use tax is complementary to Indiana sales tax, and is due on property acquired for use, storage or consumption in Indiana if Indiana sales tax is not paid to the seller at the time of purchase. Exceptions for this tax may be found in the Indiana Code (IC 6-2.5-5 (http://iga.in.gov/) and IC 6-2.5-3 (http://iga.in.gov/)).</p>	
Which purchases that I make on the Internet or out-of-state are taxable?	+
What is the difference between use tax and sales tax?	+
How can I purchase tangible personal property from Indiana vendors without paying the sales tax if I am qualified to purchase such items for a statutory exempted purpose?	+
What are Indiana's previous sales tax rates?	+
When can a customer report/remit sales tax using an accrual method?	+
When is RP-11 due? How to file.	+
Who has to file an RP-11?	+

Use Tax Liability

Who owes Indiana use tax?	+
Do I have to file a return if I had no taxable activity for that time period?	+
What type of purchases might cause me to become liable for use tax?	+
What are some common examples of purchases I may make that become subject to the Indiana use tax?	+
What about items I purchase at garage sales and auctions?	+
What if I've paid sales tax to another state?	+
Why should I report and pay the Indiana use tax?	+

Withholding Tax

How do I figure Indiana state withholding tax for my employees?	+
Do I have to file withholding tax returns if I do not have employees, will not issue W-2s or no withholding tax is otherwise due?	+
How do I contact DOR for help with withholding income tax?	+
Who are withholding agents?	+
How do I register as a new withholding agent?	+
What information do I need to collect from my employees?	+
What do I do if my employees work in Indiana, but live in another state?	+
Do I have to withhold state taxes for part-time or summer employees?	+
Are there any cases I would not have to withhold state or county taxes for an employee?	+

How do I make my payments to DOR? +

What records do I need to keep as a withholding agent? +

What information should I provide my employees for their records? +

How does DOR determine when my withholding payments are due? +

W-2 and WH-3 Electronic Filing

Can files contain more than one employer record (RE)? +

Can I upload my WH-3 if I have outstanding liabilities? +

If I am a service provider, do the purchasers of my software have to certify to file using the batch upload process? +

After selecting a file to upload, I received a message stating a valid file had not been uploaded. Why? +

How do I file my W-2s? +

I am getting an error stating my employer ID for the uploaded file does not match the currently selected account. Why? +

Is there a document that explains in which format my W-2 file should be for uploading? +

Have there been any recent changes to the technical specifications for the W-2 file format? +

Do you send files so customers can enter information and upload the file? +

I am getting a message saying that the TID does not match. I have looked at my file, and the TIDs are the same. What else can I do? +

Can I use an XML or EFW2 file format? +

After I have uploaded my file, do I need to send in my paper W-2s? +

After I have uploaded my W-2 file in INTIME or batch upload, do I need to send in my paper WH-3s? +

3?

Can I request an extension of time to file?

+

Composite Filing & Nonresident Withholding

What is nonresident shareholder withholding?

+

What is the difference between regular withholding and nonresident shareholder withholding?

+

What is composite filing?

+

Can a partner or shareholder opt out of the composite filing?

+

How do I claim a nonresident withholding credit since the WH-18 is no longer a valid form?

+

How does a trust remit nonresident withholding on behalf of its nonresident beneficiaries?

+

For those who are included on the composite return can an S corporation or a partnership remit the withholding directly into the corporate account with the return?

+

How does the partnership/S corporation get access to Form IT-6WTH?

+

Should the S corporation or partnership follow the nonresident withholding procedures when combining investment income as an overall loss?

+

If the withholding is greater than the tax due when filing a composite IT-20S or composite IT-65 return, how is the difference refunded?

+

Are shareholders or partners required to be included on the composite if there is a loss on the IN K-1?

+

What if there was withholding on the shareholder or partner and the IN K-1 it shows a loss – how does the shareholder or partner get their money back?

+

Is withholding required for those who live in a reverse credit state?

+

A shareholder or partner has Indiana-source income other than IN K-1 income. Should the shareholder or partner still be included on the composite return?

+

MENU

Whom do I contact if I have more questions about composite filing or nonresident shareholders?

IT-6WTH

Who files the IT-6WTH? +

When is the IT-6WTH due? +

Can the payment be remitted with the IT-20S or IT-65 instead of the IT-6WTH? +

If I have a loss or no income for Indiana, do I still have to submit the IT-6WTH? +

Why do the IT-65 and IT-20S have both a "Total amount of pass-through withholding" line and an "IT-6WTH" line? +

Where can I find a blank IT-6WTH? +

Will DOR send the IT-6WTH to my CPA? +

Can the IT-6WTH be filed electronically? +

If I am remitting withholding using the IT-6WTH for the members on the schedule composite, how do I report the credit amount to the nonresident shareholder or partner? +

Can more than one IT-6WTH be filed in a taxable period? +

Billing

How do I get information about my tax bill? +

What are my rights as an Indiana taxpayer? +

What are my responsibilities as an Indiana taxpayer? +

How do I pay my tax bill? +

MENU

What is the DOR's delinquent tax collection process?

+

Power of Attorney

What is a Power of Attorney (POA-1) form?

+

Where do I get the Power of Attorney (POA-1) form?

+

Where do I mail the completed POA-1 form?

+

Can I fax DOR a copy of the POA-1 form?

+

Can my certified public accountant (CPA) submit the POA-1 form for me?

+

Do I need to have the POA-1 form notarized if a family member is my POA?

+

Can I submit an electronic copy of the POA-1 form via email to DOR?

+

Can DOR speak to family members without a POA-1 form on file?

+

Can anyone be my POA, or does it have to be an attorney or a CPA?

+

If I submit my POA-1 form to my local district office, will my POA representative be able to speak with an employee at any DOR office?

+

I've entered my representative's company name on the POA-1 form. Can DOR talk to anyone who works at that firm?

+

If I email an electronic copy of the POA-1 form to DOR, how do I put a signature on it? Can I just authorize it via a corresponding e-mail?

+

Can I give blanket permission for my POA representative to receive information for all my tax types and years?

+

How much will it cost me to file the POA-1 form with DOR?

+

When does my POA expire with DOR?

+

When do I need an ePOA?

+

Why is an ePOA needed for INTIME when my tax practitioner already has POA authority to speak to DOR on my behalf?

Can I still use the paper POA-1 form? +

If ePOA access to INTIME is approved, is a POA-1 form still needed on file with DOR? +

Do I need access to the internet/register for INTIME to approve the ePOA request from my tax practitioner? +

Aircraft

I am an Indiana resident and I purchased an aircraft. Does the aircraft need to be registered with the State of Indiana? +

How do I obtain Indiana aircraft registration forms? +

When I register my aircraft with the Federal Aviation Administration (FAA), will the FAA automatically notify DOR? +

I am a nonresident of Indiana (for example, a Delaware Corporation) but base my aircraft in the State of Indiana. Do I have to register my aircraft with DOR? +

What kind of documentation do I need to prove what I paid for the aircraft? +

Are aircraft registration fees and aircraft excise taxes due each year? +

How do I make a payment? +

Is the aircraft seller or the aircraft purchaser required to report the transfer of an aircraft? +

If I sell my aircraft after I have paid the registration and excise tax, can I apply for a cash refund? +

I am a nonresident of Indiana and want to have my aircraft repaired at an Indiana repair station. Can I do this without incurring any sales tax or aircraft excise tax liabilities? +

Auto and Watercraft*

*^{MENU}The term 'vehicle' does not include watercraft

What documentation is needed for a sales tax exemption when an out-of-state dealer sells or trades vehicles or watercraft with an Indiana dealer? +

I possess a manufacturer's franchise to sell specific vehicle models as "new." Must I collect the sales tax even though the sale is to another dealer? +

My customer lives in another state. If I charge Indiana sales tax, will the customer pay sales tax again when they register and/or title the purchase in their home state? +

My customer lives in another state that has a sales tax rate lower than Indiana's 7% sales tax rate. Will the buyer be entitled to a refund for the difference in tax rates? +

My customer lives in a state that does not have sales tax. Do they still have to pay the Indiana sales tax on the purchase of a motor vehicle? +

I have a customer from a foreign country. Do I collect sales tax on the purchase of a motor vehicle? +

What are some of the other sales tax exemptions a customer might claim? +

How is sales tax affected when an Indiana dealer delivers a vehicle, watercraft or aircraft to a customer's location in another state or country? +

RVs and Cargo Trailers

How are recreational vehicles, travel trailers and cargo trailers defined for purposes of sales tax exemptions? +

What documentation is needed for a sales tax exemption when an out-of-state dealer sells or trades RVs or cargo trailers with an Indiana dealer? +

I am a RV and/or cargo trailer dealer with a customer who is a non-resident of Indiana. Must I collect Indiana sales tax (7%) if the customer will transport the purchase to his home state for title or registration? +

Why are some nonresidents exempt, but others are taxable? +

I am a resident of a state with either no sales tax or a lower tax rate than the Indiana. I am purchasing a RV or cargo trailer from an Indiana dealer but registering and titling in my home state. Will I be entitled to a refund for the higher tax paid? +

What happens when the customer does not provide an ID number for The Affidavit of Exemption by a Nonresident of Indiana on the Purchase of a Recreational Vehicle or Cargo Trailer (Form ST- +

137RV)?

Why was I charged additional sales tax by my home state upon registration and/or titling? I already paid a sales tax to Indiana.

I am an RV and/or cargo trailer dealer. I have a customer who is a nonresident of Indiana. Should I collect the Indiana sales tax from this customer?

🔔 Latest News

- 01-20-2023 Individual Income Tax Filing Opens Jan. 23 (https://ever.utm_campaign=TaxFiling)
- 01-06-2023 Indiana DOR Shares Changes for Upcoming Tax Season (https://ever.utm_campaign=SharesChanges)
- 12-12-2022 Individual Income Tax Rates to Change in Three Indiana Counties Effective Jan. 1 (https://ever.utm_campaign=TaxRates)
- 11-30-2022 Indiana DOR Reminds Nonprofits About Upcoming Tax Changes (https://ever.utm_campaign=Reminds)

There are no calendar entries at this time.

[Click here to view more events](https://events.in.gov/dor)

(<https://events.in.gov/dor>)

MENU

🌐 Online Services

- [Where's My Refund?](https://intime.dor.in.gov/eSMyLink=RefundStatus) (<https://intime.dor.in.gov/eSMyLink=RefundStatus>)
- [INTIME](/dor/online-services/intime-tax-center) (</dor/online-services/intime-tax-center>)
- [INBiz](https://inbiz.in.gov) (<https://inbiz.in.gov>)
- [INfreefile](/dor/individual-income-taxes/infreefile) (</dor/individual-income-taxes/infreefile>)
- [Pay Taxes Electronically](/dor/online-electronicallyservices/pay-taxes-electronically) (</dor/online-electronicallyservices/pay-taxes-electronically>)
- [Set up a Payment Plan](/dor/individual-income-paymenttaxes/payments-and-plan-billing/payment-plans) (</dor/individual-income-paymenttaxes/payments-and-plan-billing/payment-plans>)
- [DOR Tax Forms](/dor/tax-forms) (</dor/tax-forms>)
- [Request Extension of Time to File](/dor/individual-income-extensiontaxes/filing-my-of-time-to-file) (</dor/individual-income-extensiontaxes/filing-my-of-time-to-file>)
- [Check Your Payment Status](https://intime.dor.in.gov/eYourPaymentStatus) (<https://intime.dor.in.gov/eYourPaymentStatus>)
- [Tax Lien Balance Inquiry](https://intime.dor.in.gov/eSLienLink=WarrantLookup) (<https://intime.dor.in.gov/eSLienLink=WarrantLookup>)
- [Motor Carrier Services](/dor/motor-carrier-services/motor-carrier-services-home) (</dor/motor-carrier-services/motor-carrier-services-home>)
- [International Registration Plan](/dor/motor-carrier-registration-services/international-registration-plan) (</dor/motor-carrier-registration-services/international-registration-plan>)

🔗 Top FAQs

- [Where can I get information about the \\$125 Automatic Taxpayer Refund?](https://faqs.in.gov/hc/enget-us/articles/5774799661:informationWhere-can-I-get-about-the-information-about-the-1-125-Automatic-Taxpayer-Automatic-Refund-) (<https://faqs.in.gov/hc/enget-us/articles/5774799661:informationWhere-can-I-get-about-the-information-about-the-1-125-Automatic-Taxpayer-Automatic-Refund->)
- [Where do I go for tax forms?](https://faqs.in.gov/hc/engdo-I-go-for-tax-Where-do-I-go-for-tax-forms?forms-) (<https://faqs.in.gov/hc/engdo-I-go-for-tax-Where-do-I-go-for-tax-forms?forms->)
- [Why did I receive a tax bill for underpaying my estimated taxes?](https://faqs.in.gov/hc/ereceive-a-tax-bill-for-Why-did-I-receive-a-tax-underpayingbill-for-underpaying-my-my-estimated-taxes-) (<https://faqs.in.gov/hc/ereceive-a-tax-bill-for-Why-did-I-receive-a-tax-underpayingbill-for-underpaying-my-my-estimated-taxes->)
- [When do I file an amended \(corrected\) return?](https://faqs.in.gov/hc/erfile-an-amended-When-do-I-file-an-(corrected)amended-corrected-return?return-) ([https://faqs.in.gov/hc/erfile-an-amended-When-do-I-file-an-\(corrected\)amended-corrected-return?return-](https://faqs.in.gov/hc/erfile-an-amended-When-do-I-file-an-(corrected)amended-corrected-return?return-))
- [What is a tax warrant?](https://faqs.in.gov/hc/en-a-tax-warrant?What-is-a-tax-warrant-) (<https://faqs.in.gov/hc/en-a-tax-warrant?What-is-a-tax-warrant->)
- [What can I do to be sure I am meeting all Indiana tax obligations for my business?](https://faqs.in.gov/hc/erdo-to-be-sure-I-am-What-can-I-do-to-be-sure-meeting-I-am-meeting-all-Indiana-all-Indiana-tax-obligations-for-my-tax-business-) (<https://faqs.in.gov/hc/erdo-to-be-sure-I-am-What-can-I-do-to-be-sure-meeting-I-am-meeting-all-Indiana-all-Indiana-tax-obligations-for-my-tax-business->)

- [More \(https://www.in.gov/core/or-IN.gov-Online-Services\)](https://www.in.gov/core/or-IN.gov-Online-Services)
- [IN.gov \(https://www.in.gov/acco-Subscriber-Center\)](https://www.in.gov/acco-Subscriber-Center)



Indiana Department of Revenue

I Want To

Find Indiana tax forms. (/dor/tax-forms)

Know when I will receive my tax refund. (https://intime.dor.in.gov/eServices/_/)

File my taxes as an Indiana resident while I am in the military, but my spouse is not an Indiana resident. (/dor/individual-income-taxes/information-for-military-service-members)

Take the renter's deduction. (/dor/individual-income-taxes/filing-my-taxes/indiana-deductions-from-income)

Pay my tax bill in installments. (/dor/individual-income-taxes/individual-income-tax-faqs#payment)

Claim a gambling loss on my Indiana return. (/dor/individual-income-taxes/individual-income-tax-faqs##gambling)

Have more time to file my taxes and I think I will owe the Department. (/dor/individual-income-taxes/individual-income-tax-faqs##payment)

Social Media

(<https://www.facebook.com/INRevenue>)

(<https://www.twitter.com/INRevenue>)

(<http://www.instagram.com/inrevenue>)

(<https://public.govdelivery.com/accounts/INDOR/su>)

State Information

Indiana Code
(<http://iga.in.gov/legislative/laws/current>)

Indiana Administration Code
(<http://www.in.gov/legislative/iac/>)

IN.gov News & Events
(https://www.in.gov/core/news_events.html)

Email Updates
(<https://www.in.gov/core/gov-delivery.html>)

Awards
(<https://www.in.gov/core/awards.html>)

IN.gov Resources

Find a State Employee
(<https://www.in.gov/apps/iot/find-a-person/>)

Find an Agency
(https://www.in.gov/core/find_agency.html)

Maps & Information
(<https://www.in.gov/core/map.html>)

IN.gov FAQs
(<https://faqs.in.gov/hc/en-us>)

State Employee Resources
(https://www.in.gov/core/info_employees.html)

State Information Center

About State Information Center
(<https://www.in.gov/idoa/state-information-center/>)

State Information Live Chat
(<https://www.in.gov/idoa/state-information-center/>)

Email State Information Center
(<https://faqs.in.gov/hc/en-us/requests/new>)

Call: 1-800-457-8283 (tel:1-800-457-8283)

Text: 1-855-463-5292 (sms:1-855-463-5292)

Web Tools

[Accessibility Settings](#)

[Screen Reader - Speak](#)

[Report Accessibility Issues](#)
(<https://www.in.gov/core/accessibility-feedback.html>)