



STATE OF INDIANA

DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER

Indiana Government Center North
100 North Senate Avenue, Room N248
Indianapolis, Indiana 46204-2253

August 16, 2012

Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike, #305
Nashville, TN 37215

RE: Re-certification of Compliance with the Streamlined Sales and Use Tax Agreement

Dear Scott:

This letter will serve as Indiana's annual re-certification of compliance with the Streamlined Sales and Use Tax Agreement (Agreement) in accordance with Section 803 of the Agreement.

Enclosed please find Indiana's Certificate of Compliance and the Taxability Matrix. These documents will be posted on the Department of Revenue's website at: www.in.gov/dor.

Indiana has amended its statute providing the definition of a retail merchant making a retail transaction to conform to the Agreement regarding prepaid calling services. Indiana has also published Sales Tax Information Bulletin No. 80, which clarifies that Indiana gives at least 30 days' notice for a seller to file its return if the seller is registered under the SSUTA and has no legal requirement to register with Indiana.

Please also know that Indiana anticipates addressing the compliance issue related to an exemption for blood glucose meters during the Indiana General Assembly's 2013 legislative session. Indiana will notify the Governing Board of any changes resulting from the 2013 session.

Finally, please be aware that Tom Conley has retired after providing more than forty years' of knowledge, experience, and service to the Department of Revenue. While expressing gratitude for the advancement and positive impact the Department of Revenue has experienced with Tom's efforts, I also invite the Governing Board to welcome Larry Molnar as he assumes the role and duties Tom fulfilled with the Streamlined Sales and Use Tax Project.

If you have any questions, please do not hesitate to contact Larry Molnar at (317) 233-0656.

Sincerely,



Michael J. Alley
Commissioner
Indiana Department of Revenue

Enclosures

"Equal Opportunity Employer"