

# STATE of INDIANA



INDIANAPOLIS, IN 46204-2253

DEPARTMENT OF REVENUE  
INDIANA GOVERNMENT CENTER NORTH  
100 N. SENATE AVE

Michael R. Pence, Governor  
Mike Alley, Commissioner

August 1, 2013

Craig Johnson  
Executive Director  
Streamlined Sales Tax Governing Board  
100 Majestic Drive, Suite 400  
Westby, WI 54667

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

Dear Craig:

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](http://www.in.gov/dor).

Indiana has amended its statute regarding "direct mail," adopting SSUTA's methods of direct mail sourcing for "advertising and promotional materials" and "other direct mail" to conform to Section 313 of the Agreement. The Indiana General Assembly also amended Indiana's definition of "drug sample" to clarify the sales tax treatment for transactions involving blood glucose monitoring supplies.

Indiana acknowledges that implementation of its Model 4 Seller SER remains a necessary component of its successful expansion of electronic filing capabilities for taxpayers, and hopes to launch that SER by the end of 2013.

Indiana also looks forward to both the Board's, and the Compliance Review and Interpretation Committee's guidance and direction regarding the Agreement's rounding rule with respect to computing tax due on an item or invoice basis.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Alley", written over a white background.

Michael J. Alley  
Commissioner  
Indiana Department of Revenue

Enclosures