



# 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 14, 2015

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

RE: Submission for Re-certification and Confirmation of Out-of-Compliance with the Streamlined Sales and Use Tax Agreement

Dear Craig:

This letter, as a supplement to my letter dated August 6, 2015, will serve as Indiana's annual submissions for approval for re-certification of compliance with the Streamlined Sales and Use Tax Agreement (Agreement) in accordance with Section 803 of the Agreement.

Indiana included its Certificate of Compliance with the August 6, 2015 letter. Indiana submitted this copy of the Certificate the Department of Revenue also completed online via the Streamlined Sales and Use Tax website. Indiana also updated its Taxability Matrix via the same website. This letter also serves as confirmation of my approval as commissioner of the Certificate of Compliance as published on August 1, 2015, and approval of the Taxability Matrix published on August 10, 2015. The Department of Revenue will post these documents on its website at: [www.in.gov/dor](http://www.in.gov/dor).

The Streamlined Sales and Use Tax Governing Board found Indiana out of compliance last year for the state's exclusion of certain excise taxes from the calculation of sales tax on transactions involving special fuel, specified categories of vehicles, and other specific items of tangible personal property. Indiana continues to be out of compliance with respect to these exclusions. However, earlier this year, Indiana introduced a Proposed Amendment to the Streamlined Sales and Use Tax Agreement to address the aforementioned exclusions and continues to work on this amendment. The Department of Revenue appreciates the Governing Board's approval of a workgroup within the State and Local Advisory Council to facilitate and continue discussions about, and examinations of, this Proposed Amendment.

The Governing Board also found Indiana out of compliance for the state's inability to accept an SER from a Model 4 Seller. Indiana acknowledges that it is out of compliance with this requirement and that implementation of its Model 4 Seller SER, as well as enabling unregistered sellers to file an SER, remain necessary components of the state's successful expansion of electronic filing capabilities for taxpayers. The Department of Revenue recently began rolling out its new data collection and administration system. Upon the conclusion of its Tax Amnesty 2015 Program, hopes to continue its plans to implement those SER protocols.

Indiana also looks forward to both the Board's, and the Compliance Review and Interpretation Committee's continuing guidance and direction regarding federal legislation and sales tax administration.

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 "Andrew J. Kossack".

Andrew J. Kossack  
Commissioner  
Indiana Department of Revenue

Enclosures

"Equal Opportunity Employer"