



# STATE OF INDIANA

## DEPARTMENT OF REVENUE OFFICE OF THE COMMISSIONER

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

July 29, 2016

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

**Re: Indiana’s 2016 SSUTA Compliance Recertification**

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (“Agreement”) and Rule 803.1, on behalf of the state of Indiana, a Streamlined Sales Tax Governing Board member state, and as Commissioner of the Indiana Department of State Revenue (“Department”), I hereby certify to the Streamlined Sales Tax Governing Board that Indiana is in substantial compliance with the terms of the Agreement as of August 1, 2016, with the exception of the following provision:

Section 318.C.3.c and d. – Uniform Tax Returns – Under the Agreement, effective January 1, 2011 a state must allow Model 4 sellers to file the simplified electronic return (SER) and effective January 1, 2013 a state must allow all sellers, including those not registered under the Agreement to file an SER. Indiana currently only accepts SERs from Model 1 Sellers. However, under a 2016 project charter, the Department’s Information Technology division has deployed a plan and resource allocation to complete a system upgrade by first quarter 2017 that will enable Indiana to accept SERs from all sellers as required under the Agreement.

No other changes have been made to Indiana’s statutes, rules, regulations, or other authorities that would affect Indiana’s compliance with the terms of the Agreement since August 1, 2015.

As part of this annual recertification, Indiana updated its Online Certificate of Compliance and Taxability Matrix that reflect Indiana’s laws as enacted through July 1, 2016 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2016. They (or links to them) will also be posted on the Department’s website at: [www.in.gov/dor](http://www.in.gov/dor).

If you have any questions regarding Indiana’s compliance with the Streamlined Sales and Use Tax Agreement, please contact Larry Molnar at [lmolnar@dor.in.gov](mailto:lmolnar@dor.in.gov), or at (317) 233-0656.

As the chief executive of the Indiana Department of State Revenue, I also declare that the Online Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Signature

Commissioner

Title

Date

7/29/2016

“Equal Opportunity Employer”