



STATE OF INDIANA

DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER

VIA EMAIL

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

February 8, 2016

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

Indiana Statement of Noncompliance with Requirements of the Streamlined Sales and Use Tax Agreement

Dear Craig,

On December 18, 2015, the Streamlined Sales Tax Governing Board determined that **Indiana** is not in compliance with the following requirement(s) of the Streamlined Sales and Use Tax Agreement (Agreement):

- 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 but is in the midst of a system upgrade that will enable Indiana to accept SERs from all sellers as required under the Agreement.

The Department of Revenue has updated its online taxability matrix and certificate of compliance to clearly reflect how Indiana's provisions differ from the above requirement of the Agreement, as required by Section 805.1 of the Agreement.

In an effort to get back into substantial compliance with the above requirements, Indiana provides the following:

Asset acquisitions and procedural advancements over the past three years have already enabled the Department to accept and process more returns, payments, and refund claims electronically. Indiana has implemented substantial enhanced software programming and data collection protocols to equip the Department with the necessary tools and resources to augment its already successful, robust, and secure electronic filing systems. The Department looks forward to addressing the remaining challenges and priorities akin to a new data collection system, including the successful implementation of the Model 4 SER.

Please let me know if you have any questions or need additional information.

Sincerely,

Andrew J. Kossack
Commissioner
Indiana Department of Revenue

“Equal Opportunity Employer”