Form BT-1 State Form 43760 (R8/01-07) Business Tax Application			
A separate application is required for each business location. To file this application online, visit: <u>https://secure.in.gov/apps/dor/bt1</u>	Visit INTax.in.gov		
Section A: Taxpayer Information (see instructions on page 1) Please print legibly or type the information on this application.	to file and pay your business taxes online.		
	s is currently registered with the Department of Revenue, payer Identification Number (TID):		
3. Name of contact person responsible for filing tax forms.	4. Contact person's daytime telephone number: A ( ) B EXT		
5. Check (only one) reason for filing this application:       A Starting New Business         D       To Add Location to Existing Account       E To Register for Other Type(s) of			
<ol> <li>Owner name, Legal name, Partnership name, Corporate name or Other entity name: A Check if foreign address (See instructions)</li> <li>B</li> </ol>	<ul> <li>7. Business trade name or DBA and physical location: (This name and address is for the business location.)</li> <li>A Check if foreign address (See instructions)</li> <li>Name:</li> </ul>		
If sole owner (last name, first name, middle initial, Suffix) <u>C</u>	Street Address: P.O. Box numbers cannot be used as a business location address.		
Primary Address: D	С		
City: E	City: D		
State: F Zip Code: G	State: E Zip Code: F		
County: H	County:     G     Township:     H       Business Location     H     H     H		
E-Mail Address:	Telephone Number: I ( ) J EXT		
8. Check the type of organization of this business:       A Sole Proprietor         F S Corp       G LLC       Nonprofit       Fed Govt	B     Partnership     C     LLP     LP     E     Corporation       J     Other Govt     K     Other		
	w.in.gov/sos/ for requirements.		
10. All corporations answer the following questions: Otherwise, proceed to Question	on 11.		
A. State of Incorporation:	h Day Year C. State of Commercial Domicile:		
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana.	Year     E. Accounting period year ending date:     Month     Day		
11. North American Industry Classification System (NAICS): Please enter a primary and any secondary code(s) that may apply.       A       I       I         PRIMARY       PRIMARY			
12. Owner, Partners, or Officers (Attach separate sheet if necessary.) Social Security Numbers are required in accordance with IC 4-1-8-1.			
A     B     C     D     E     F       Social Security Number     Last Name, First Name, Middle Initial, Suffix     Title	G H I J Street Address City State Zip Code		
1			
2			
3         13. Tax(es) to be Registered for this Business Location (Check all that apply.)         A Withholding Tax (Complete Section C.)         B County Innkeepers Tax (Complete Section E.)         C Food and Beverage Tax (Complete Section D.)         D Motor Vehicle Rental Excise Tax (Complete Section F.)	<ul> <li>Sales Tax (Complete Section B for a Registered Retail Merchants Certificate.)</li> <li>Out-of-State Use Tax (Complete Section B.)</li> <li>Prepaid Gasoline Sales Tax (Complete Section G.)</li> <li>Private Employment Agency (See instructions on page 2.)</li> <li>Tire Fee (Complete Section H.)</li> </ul>		

Page 2	а
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(Please print legibly or type the information on this application.)

Section B: Sales Tax (RST)/Out-Of-State (OOS) Use Tax Registration (Valid for two years, see instructions on page 2) (\$25 Nonrefundable Registration Fee for Retail Merchants Certificate) (No Fee for Out-of-State Use Tax Certificate) Contact the Department at (317) 233-4015 for more information regarding these taxes.				
1. Registration date of this location under this ownership: *				
<ul> <li>4. Will you provide lodging or accommodations for periods of less than 30 days? If yes, complete Section E</li></ul>				
<ul> <li>5. Will prepared foods or beverages be sold/catered?</li></ul>				
be sold from this location?				
Expiration Date				
<ul> <li>metered pump?</li></ul>				
location to be included in your consolidated account?				
C         State:         E         ZIP Code:         F				
Section C: Withholding Tax (WTH) Registration (see instructions on page 2) (No Registration Fee) Contact the Department at (317) 233-4016 for more information regarding this tax.				
1. Accounting Period: Year Ending Date       Image: Day         4. Date taxes first withheld from an Indiana resident/ employee under this ownership:				
2. If you have one, what is your State Unemployment Tax Account # (SUTA):				
One-time yearly distribution C       Nonresident Partner or Beneficiary D       Image: Control of the project.         6. Mailing name and address for WTH tax returns (if different from Section A, Line 6):       A       Check if foreign address (see instructions)				
In care of: B Street Address: C				
City:         D         State:         E         ZIP Code:         F				

Page 3a (Please print legibly or type the informat	n on this application	on.)	Business Tax Application
Section D: Food and Beverage (FAB) Tax Registration (se Sales Tax Section B must also Contact the Department at (317) 233-4015 for more	e completed.		Fee)
Complete this section if prepared foods or beverages will be sold.  1. Date of first sales at this location under this ownership:	ng name and addr ferent from Sectio heck if foreign add re of: <u>B</u> t Address: <u>C</u> D	ess for <b>FAB</b> tax returns	
Section E: County Innkeepers Tax (CIT) Registration (se Sales Tax Section B must also Contact the Department at (317) 233-4015 for more information	e completed.		Fee)
Complete this section if you will provide lodging or accommo- dations for periods of less than thirty (30) days.	als or accommodat on:	tions begin Month	Year
2. Mailing name and address for <b>CIT</b> tax returns (if different from Section A, Line 6):		foreign address (See instru	
In care of: B Street Address:			
City: D	tate: E	IP Code:	
Section F: Motor Vehicle Rental (MVR) Excise Tax Registrati Sales Tax Section B must also Contact the Department at (317) 233-4015 for mo	e completed.		ional Fee)
If cars or trucks (less than 11,000 lbs Gross Vehicle Weight) will be rented for less than thir	(30) days from thi	s location, complete this se	ection.
1. Date motor vehicle rental or leasing begins:		Number: vn, contact the County As	sessors office.
3. Mailing name and address for <b>MVR</b> tax returns (if different from Section A, Line 6):	A Check if fo	reign address (See instruct	ions)
In care of: B Street Address:			
City: D S	e:	ZIP Code:F	
Section G: Prepaid Sales (PPD) Tax on Gasoline for Qualified Distributors (see instructions on page 3) (\$100 Registration Fee) Sales Tax Section B must also be completed. Contact the Department at (317) 615-2700 for more information regarding this tax.			
If you are a refiner, distributor, or a terminal operator which supplies gasoline to retail outlets	nd wish to become	e a Qualified Distributor, co	omplete this section.
1. Enter your Indiana licensed gasoline distributor number:	?	. Date of first gasoline sale	s:
3. Estimated number of gallons purchased/sold monthly:	<sup>_</sup> [		
	L	Month Day	Year
4. Mailing name and address for <b>PPD</b> tax returns (if different from Section A, Line 6):	A Check if	foreign address (see instru	
4. Maining name and address for PPD tax returns (if different from Section A, Line 6):         In care of:       B         Street Address:			
		ZID Calar E	
City: D S	ie:	$\square$ ZIP Code: $\square$	
5. Name of contact person:	6. Contact	person's daytime telephone	number:
	А (	)	B EXT

Indiana Gross Retail & Use Tax Bond All Licensed Gasoline Distributors who are issued a permit to collect Prepaid Sales Tax on Gasoline will be required to file reports with the Department.	monthly detailed			
A Prepaid Sales Tax permit (BT-2) is not assignable and is valid only for the distributor in whose name it is issued.				
<b>Bonding Procedure</b> Concurrently with the filing of this application for a permit, a qualified distributor <b>must</b> file a bond with the Department. Belo for calculating the correct bond amount.	ow is the formula			
Enter the sum of estimated number of gallons supplied monthly times three (months). (Section G, Line 3 X 3) 1				
Multiply Line   2.				
The amount on Line 2 is the amount of your bond, provided it is at least \$2,000 which is the minimum bond amount. Indiana states that the Department shall determine the amount of the distributor's bond. Please use the most accurate figures available to bond. Please enclose Bond Form ST-160 or another form of surety and return it to the Department with this application.				
To obtain a permit to collect Prepaid Sales Tax on Gasoline, the Indiana Department of Revenue requires that each refine terminal operator agrees to make payment to the Department by means of Electronic Funds Transfer (EFT) as defined An EFT authorization must be completed and returned to the Department. For further information regarding EFT fili authorization agreement contact the Department at (317) 615-2695.	in IC 4-8.1-2-7.			
Section H: Tire Fee (TIF) Registration (see instructions on page 3) (No registration fee) Contact the Department at (317) 233-4015 for more information regarding this fee.				
Complete this section if you will be selling new replacement tires and/or new tires mounted on motor vehicles.	Year			
2. Mailing name and address for <b>TIF</b> returns (if different from Section A, Line 6):	ctions)			
In care of: B Street Address:				
City:         E         ZIP Code:         F				
Section I: Signature Section Contact the Department at (317) 615-2700 for more information regarding this application.				
I hereby certify that the statements are correct.				
Signature:      Date:				
This application <b>must</b> be signed by the owner, general partner, corporate officer, or resident agent <b>before it will be accepted by the Department.</b> (IC 6-8.1-3-4)				
<b>NOTE:</b> Failure to remit sales tax due and/or income tax withheld is a felony punishable by imprisonment, a fine of \$10,000 plus a 100-percent fraud penalty.				
The partners or corporate officers are each personally, jointly and severally liable for the sales and use tax* collected and the withholding tax withheld. These taxes are trust fund taxes and are not discharged in bankruptcy proceedings.				
*This includes:County Innkeepers Tax (CIT), Food and Beverage Tax (FAB), Prepaid Sales Tax (PPD), Tire Fee (TIF), an Rental and County Supplemental Excise Tax (MVR).	nd Motor Vehicle			
Indiana Department of Revenue         Mail To:         about priva	nal information te employment			
System ServicesIndiana Department of Revenueagencies:P. O. Box 6197Licensing SectionCall (317) 2Indianapolis, IN 46206-6197100 N. Senate Room N281.Indianapolis, IN 46204	232-5977			

# Indiana Department of Revenue **Business Tax Application**

## Instructions for Completing Form BT-1. Please allow four to six weeks for processing.

**Purpose:** Form BT-1 is an application used when registering with the Indiana Department of Revenue for Sales Tax, Withholding Tax, Out-of-State Use Tax, Food and Beverage Tax, County Innkeepers Tax, Tire Fee, Motor Vehicle Rental Excise Tax, and Prepaid Sales Tax on Gasoline, or a combination of these taxes. The form also allows you to add a new tax type to an existing registered location in the event your business activities expand.

• Be sure to answer all applicable questions. Failure to do so may result in delays in establishing an account for you or may result in penalty assessments for returns that cannot post to your account.

- Please print legibly or type the information on your application.
- Note: Any outstanding tax liability owed by the applicant or an owner, partner, or officer will delay application approval.

## Section A

(This section is devoted to taxpayer information.)

Line 1: According to federal guidelines, most partnerships and all corporations are required to obtain a Federal Identification Number (FID). This number is also required whenever you withhold federal income tax from employees, regardless of ownership type. If you have a FID, enter it on Line 1. This form may be submitted to the Department of Revenue prior to receiving your FID. If you have applied, but have not yet received your federal identification number, indicate "applied for" on Line 1. You may get this number by completing the Internal Revenue Service Form SS-4. This form may be obtained from your local IRS office or by calling 1-800-829-3676. Your FID is assigned to you by the Internal Revenue Service.

**Line 2:** The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 13-digit number shown on the Registered Retail Merchant Certificate and/or vouchers or returns.

**Lines 3 and 4:** Enter the name and the daytime telephone number of a person within your organization whom the Department may contact about tax-related matters for this location.

**Line 5:** Check the reason (only one) that explains why you are filing this application.

**Note: Canadian/foreign address** If you indicate it is a foreign address please complete the address following U.S. Postal guidelines. The City line should show the Country name written in full and preferably in capital letters. A Canadian address should be shown the same as a U.S. address. Use the standard two-character abbreviations for provinces and territories. It will go on the State line.

Line 6: These lines are for your ownership name and mailing address. On the first line, enter the ownership name of your business. If you are a sole proprietor, enter your last name, first name, and middle initial. If you are a corporation, enter the corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. If you are a nonprofit organization, enter your organization's name as listed with the Internal Revenue Service. All government agencies should list their proper agency name. Enter the address of the ownership. Your e-mail address is optional.

**Line 7:** If your business is conducted under a trade name or DBA (doing business as) name, enter it here. Enter the location street address, city, state, zip code, county, and township. If you do not know your township, contact your county assessor. Enter the telephone number of the business location. If you are conducting business activities from your home, enter your home telephone number (include the area code).

## Note: The business location address cannot be a P.O. Box number.

Line 8: This line is used to indicate the type of organization of your business. For detailed information about the different types of organizations, go to: <a href="http://www.in.gov/sos/business/corps/guide.html">www.in.gov/sos/business/corps/guide.html</a>

Line 9: Enter your Indiana Secretary of State Control number, if you have one.

**Line 10:** This information is to be completed only if you are a corporation. Otherwise, proceed to Question 11.

A)"*State of Incorporation*" is the state where your Articles of Incorporation were filed.

B)"Date of Incorporation" is the date you incorporated.

C) "*State of Commercial Domicile*" is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.

D)"Enter the date authorized to do business in Indiana." This date is obtained from the Indiana Secretary of State's Office for any foreign corporation not incorporated in Indiana seeking authority to transact business in Indiana.

E)"Accounting Period Year Ending Date" is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is Dec. 31. If you are on a fiscal year, the accounting period date will be a date other than Dec. 31.

**Line 11:** Included in this application is a North American Industry Classification System (NAICS) list categorizing business types. Examine the list and locate your business activity or activities from the listing. You may enter up to four codes. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. If you are currently using a six-digit code that is not on the list, but has been approved by the IRS, use that number(s).

Line 12: This section **must** be completed for processing of this form. If the business is a **Sole Proprietorship**, enter the Social Security number, last name, first name, middle initial, title as owner and home address. If the business is a **Partnership**, enter each general partner's Social Security number, name (last name, first name, middle initial), title of the partner, and home address. If you are a **Corporation**, enter the Social Security numbers, names of the corporate officers, titles, and home addresses. If you are a **Governmental Agency** or other type ownership, enter Social Security number(s), name(s) of official officer(s), title(s), and home address(es). **Social Security numbers are required in accordance with IC 4-1-8-1.** Affiliates of the registering entity listed on Line 6 must provide the Federal Identification Number, its entity name and address as well as the names, addresses and Social Security numbers of the affiliate's responsible officers or partners. Attach additional sheets if necessary.

## **Tax Registration**

**Line 13:** Check (all that apply) the type of tax(es) you wish to register for this business location.

### **Private Employment Agency Instructions**

Complete Section A and the Signature Section of the BT-1.

Contact Licensing at 317-232-5977 for a separate application which will need to be completed and submitted with your BT-1. See Signature Section for mailing address.

### Section B

## Retail Sales Tax Account: \$25 Nonrefundable Registration Fee or Out-of-State Use Tax Account: No Additional Fee

Retail Sales Tax is applicable whenever selling activities are conducted in Indiana; whenever a business location, warehouse, distribution center exists; or whenever employees solicit or take orders for your products in Indiana (this includes wholesalers). Upon registration for retail sales tax, the Department will issue a Registered Retail Merchants Certificate. The registration fee of \$25 is a nonrefundable processing fee and must be remitted with this application when registering for sales tax. Each business location, including manufacturers, per 45 IAC 2.2-8-7, must have a separate Registered Retail Merchants Certificate. A change of ownership requires a new application to be filed along with the \$25 fee. For example: A sole proprietor changing to a partnership or corporation is a change of ownership. Retail sales tax rate is six percent (.06).

Out-of-State Use Tax is a voluntary registration available to out-of-state businesses not meeting the conditions listed for retail sales tax. Upon registration for out-of-state use tax, the Department will issue an Out-of-State Use Tax Collection and Remittance Permit. This permit authorizes your business to collect Indiana Use Tax on sales shipped into Indiana. There is no fee associated with this registration. The use tax rate is six percent (.06).

As of Jan. 1, 2007, all Registered Retail Merchant Certificates are valid for two years. The Indiana Department of Revenue will automatically renew the certificate 30 days before the expiration date, at no cost to the merchant, as long as all sales returns and payments are up to date. However, if a retail Line 1: Enter the date of first sales of food and/or beverages from this merchant has unpaid sales tax debts, the Department may not renew the certificate. Merchants cannot continue to operate a business without a valid certificate. Read Indiana Code 6-2.5-8-1 for more information.

Line 1: Enter the date or anticipated date selling activities will begin. If you want to make purchases prior to your doors actually opening, use the date your purchasing will begin for "Date of First Sale."

Line 2: Enter the dollar amount of your estimated monthly taxable sales. Wholesalers and manufactures please enter \$1. If this is left blank or you put in zero, you will be set up on a monthly filing status.

Lines 3 through 12: Answer either "yes" or "no" as required and provide additional information as requested.

Line 13: If you want your sales tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

#### Section C

#### Withholding Tax Account: No Additional Fee

The following section is to be completed if you have employees in your workplace subject to Indiana Adjusted Gross (State) Income Tax. Separate withholding registration is required for remitting withholding taxes on nonresident shareholders, partners or beneficiaries for distributions of income made one time each year. If you are registering for Withholding Tax, you must have a Federal Identification Number or have applied for one. There is no application fee for a withholding tax account. The withholding rates will be mailed to you on Departmental Notice #1 (DN #1) upon processing of the application.

Indiana employers must withhold Indiana state tax from employees who work in Indiana but are not residents of Indiana. The only exception is when an employee is a full-year resident of one of the states that has entered into a reciprocal agreement with Indiana. Also, county income tax must be withheld at the nonresident rate if the Indiana county is the county of principal employment.

Line 1: The "accounting period year ending date" is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is December 31. If you are on a fiscal year, the accounting period will be a date other than December 31.

Line 2: If you have a State Unemployment Tax Account (SUTA) number, enter it here. (For more information about the SUTA number, contact Indiana Workforce Development.)

Line 3: Check all that apply.

Line 4: List date taxes were first withheld.

Line 5: Enter dollar amount of anticipated monthly wages paid to your Indiana employees.

Line 6: If you want your withholding tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

#### Section D

## Food and Beverage Tax Account: No Additional Fee

The Food and Beverage Tax applies to the sales of food and beverages in adopting counties and/or cities. To obtain an account, you must be registered for sales tax for the location on this application. To determine if the food and beverage tax applies to your business, contact your County Auditor to see if your business location is in an adopting county and/or city.

location or enter the date you plan to begin.

Line 2: Enter the name(s) of the adopting county(ies), city(ies), and/or town(s) where prepared foods or beverages are sold or catered and list the starting date(s) for each.

Line 3: If you want your food and beverage tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

#### Section E

#### County Innkeepers Tax Account: No Additional Fee

The County Innkeepers Tax applies to the rental or leasing of hotel/motel rooms or accommodations for periods of less than 30 days. To obtain an account for this tax, you must be registered for sales tax for the location on this application. To determine if this tax applies to your business, contact your county auditor to see if your location is in an adopting county, and if so, whether the tax is submitted to the state or to the county.

Line 1: Enter month /year when room rentals/ accommodations will begin.

Line 2: If you want your County Innkeepers Tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

#### Section F

#### Motor Vehicle Rental Excise Tax Account: No Additional Fee

To obtain an account for this tax, you must be registered for sales tax for the location on this application. Every organization engaged in the rental or leasing of motor vehicles (weighing less than 11,000 lbs Gross Vehicle Weight) for less than 30 days is required to collect the Motor Vehicle Rental Excise Tax. The motor vehicle rental excise tax rate is four percent (.04).

A supplemental rental excise tax may be in effect for some counties. Contact the Department at (317) 233-4015 for additional information.

Line 1: Enter month/ year when renting/leasing motor vehicles will begin.

## Line 2: Enter the tax district number of this business location. If unknown, contact the County Assessor.

**Line 3:** If you want your Motor Vehicle Rental excise tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address here.

## Section G Prepaid Sales Tax on Gasoline for Qualified Distributors: \$100 Registration Fee

This section applies to the process involved in obtaining a Prepaid Sales Tax Permit (BT-2). This permit entitles the bearer to purchase gasoline exempt for the applicable prepaid rate Indiana has on gasoline. Specific details are in Sales Tax Information Bulletin 15A or contact a representative in the Prepaid Sales Tax Section at (317) 615-2700.

**Line 1:** Enter your Indiana Licensed Gasoline Distributor Number. This number is issued by the Indiana Department of Revenue.

## A Prepaid Sales Tax collection remittance permit will not be issued until the Indiana Licensed Gasoline Distributor Number is provided.

**Line 2:** Enter the date of first gasoline sales. This date will determine your first payment due date. Payments collected from the first through the fifteenth of the month are due the twenty-fifth of that month. Payments collected during the sixteenth through the last day of the month are due the tenth of the following month.

For example, if you collect prepaid sales tax from Sept. 1 through Sept. 15, then the first prepaid tax payment due date is Sept. 25. If you collect prepaid sales tax from Sept. 16 through Sept. 30, the first prepaid payment due date is Oct. 10.

**Line 3:** Enter the estimated number of gallons of gasoline you anticipate purchasing/selling monthly.

**Line 4:** If you want your prepaid sales tax returns/reports sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Line 5 & 6: Enter the name and telephone number of the person within your organization whom the Department may contact about prepaid sales tax on gasoline.

An **Electronis Funds Transfer** (EFT) authorization is required. Please see "Pay Your Taxes by Electronic Funds Transfer (EFT)."

Indiana State Gross Retail & Use Tax Bond Instructions, to be completed by Licensed Gasoline Distributors only.

A **bond** is required as described on the application.

## Section H Tire Fee Registration: No Additional Fee

Complete this section if you will be selling new replacement tires and/or new tires mounted on motor vehicles.

Line 1: Enter the date of first tire sales.

**Line 2:** If you want Tire Fee returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

## Section I Signature Section

This application must be signed by the owner, general partner, corporate officer, or resident agent before it will be accepted by the Department.

This application **will be delayed** if any individuals listed on Line 12 (Section A), or the business has any outstanding tax liabilities.

## **Additional Information**

Contact the Department at (317) 615-2700 for more information regarding this application, or this business tax application can be processed by a district office.

Indianapolis	Evansville	Merrillville
(317) 233-4015	(812) 479-9261	(219) 769-4267
Bloomington	Fort Wayne	Muncie
(812) 339-1119	(260) 436-5663	(765) 289-6196
Clarksville	Kokomo	South Bend
(812) 282-7729	(765) 457-0525	(574) 291-8270
Columbus (812) 376-3049	Lafayette (765) 448-6626	Terre Haute (812) 235-6046

## **Electronic Funds Transfer**

## Who is required to remit by EFT?

1) If your average monthly tax liability is over \$10,000 per month for any of the following tax types, you are required to register for EFT and remit tax payments electronically: withholding tax, sales tax, use tax, and/or out-of-sales use tax. **Note:** If you are subject to Tire Fee and are required to remit your sales tax by EFT, you are also required to remit the Tire Fee by EFT.

2) If you are applying to collect Pre-paid Sales Tax on Gasoline, you are required to remit by EFT, regardless of the amount due.

## Can I Voluntary Remit by EFT?

Any business taxpayer who wishes to remit withholding tax and or sales/use tax may register for EFT and make payments electronically.

## How to Register for EFT?

1) You may register for the traditional EFT Program - Automated Clearing House (ACH) Debit or ACH Credit (<u>www.in.gov/dor/taxforms/state.</u> <u>html#electronic</u>) Select EFT-100 to download the EFT Program Guide and Registration Packet. Select EFT-1 to download the single page registration form.

2) You may use the online INtax program to register for EFT as well as file returns and make payments online. Visit <u>www.intax.in.gov/</u>

If you have any questions about EFT or would like us to send you additional information, contact the EFT Section by calling 317-615-2695.

Form BT-1C Authorization for Consolidated Sales Tax or Food and Beverage Tax Filing Number (Found on the last two pages of this file.)

## **Indiana Department of Revenue** North American Industry Classification System (NAICS) (Revised 07/03)

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These six-digit codes are derived from the North American Industry Classification System (NAICS) and do not resemble prior year codes. Select the category that best describes your primary business activity (for example Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity and enter it on all appropriate forms. The business tax application (BT-1) will accommodate up to four different codes related to your business. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. For additional NAICS activity codes, you may visit our Web site at: <u>https://secure.in.gov/apps/dor/bt1/naics.html</u>

Code Accommodation, Food Services, and Drinking Places (720000) 721000 Accommodation Hotels (except casino hotels) and Motels 721110 721120 Casino Hotels 721191 Bed-and-Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & **Recreational Camps** 721310 Rooming and Boarding Houses 722000 Food Services & Drinking Places 722100 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722320 Caterers 722410 Drinking Places (Alcoholic Beverages)

## Administrative and Support & Waste Management and Remediation Services

561000	Administrative & Support Services
561110	Office of Administrative Services
561210	Facilities Support Services
561300	Employment Services
561410	Document Preparation Services
561420	Telephone Call Centers
561430	Business Service Centers (including
	private mail centers & copy shops)
561440	Collection Agencies
561450	Credit Bureaus
561490	Other Business Support Services (including
	repossession services, court reporting, &
	stenotype services)
561499	All Other Business Support Services
561500	Travel Arrangement & Reservation
	Services
561520	Tour Operators
561600	Investigation and Security Services
561700	Services to Buildings and Dwellings
561710	Exterminating & Pest Control Services
561720	Janitorial Services
561730	Landscaping Services
561740	Carpet & Upholstery Cleaning Services
561790	Other Services to Building & Dwellings
561900	Other Support Services (including pack-
	aging & labeling services, and convention
	& trade show organizers)
562000	Waste Management and Remediation
	Services
Agricult	ture, Forestry, Hunting & Fishing
	Arrighters Frances Fishing

110000	Agriculture, Forestry, Fishing & Hunting
111000	Crop Production
111100	Oilseed & Grain Farming
111210	Vegetable & Melon Farming
	(including potatoes & yams)
111300	Fruit & Tree Nut Farming
111400	Greenhouse, Nursery, &
	Floriculture Production
111900	Other Crop Farming (including tobacco,
	cotton, sugar cane, hay, peanut, sugar
	beet & all other crop farming)

Code	
112000	Animal Production
112111	Beef Cattle Ranching & Farming
112112	Cattle Feedlots
112120	Dairy Cattle & Milk Production
112210	Hog and Pig Farming
112300	Poultry & Egg Production
112400	Sheep & Goat Farming
112510	Animal Aquaculture (including shellfish
	& finfish farms and hatcheries)
112900	Other Animal Production
113000	Forestry and Logging
113110	Timber Tract Operations
113210	Forest Nurseries & Gathering of Forest
	Products
113310	Logging
114000	Fishing, Hunting and Trapping
114110	Fishing
114210	Hunting and Trapping
115000	Support Activities for Agriculture and
	Forestry
115110	Support Activities for Crop Production
	(including cotton ginning, soil
	preparation, planting & cultivating)
115210	Support Activities for Animal Production
115310	Support Activities for Forestry
Arts. Ent	ertainment, and Recreation (710000)
711000	Performing Arts, Spectator Sports, and
	Related Industries
711100	Performing Arts Companies
711110	Theater Companies & Dinner Theaters
711120	Dance Companies
711130	Musical Groups & Artists
711190	Other Performing Arts Companies
711210	Spectator Sports (including sports clubs &
711210	racetracks)
711300	Promoters of Performing Arts, Sports, &
711000	
711/10	Similar Events
711410	Similar Events Agents and Managers for Artists, Athletes,
	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
711510	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers
	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b>
711510 712100	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions
711510	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> <b>Amusement, Gambling, and Recreation</b>
711510 712100 713000	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries
711510 712100 713000 713100	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades
711510 712100 713000 713100 713110	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> <b>Amusement, Gambling, and Recreation</b> <b>Industries</b> Amusement Parks & Arcades Amusement & Theme Parks
711510 712100 713000 713100 713110 713200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries
711510 712100 713000 713100 713110	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries
711510 712100 713000 713100 713110 713200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities,
711510 712100 713000 713100 713110 713200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries
711510 712100 713000 713100 713110 713200 713900	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> <b>Amusement, Gambling, and Recreation</b> <b>Industries</b> Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)
711510 712100 713000 713100 713110 713200 713900 <b>Construc</b>	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> <b>Amusement, Gambling, and Recreation</b> <b>Industries</b> Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) <b>Ction (230000)</b>
711510 712100 713000 713100 713110 713200 713900	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General
711510 712100 713000 713100 713110 713200 713900 <b>Construc</b> 233000	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing
711510 712100 713000 713100 713110 713200 713900 713900 <b>Construc</b> 233000 233110	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing
711510 712100 713000 713100 713110 713200 713900 713900 233000 233110 233200	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction
711510 712100 713000 713100 713110 713200 713900 713900 233000 233110 233200 233300	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) titon (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction Nonresidential Building Construction
711510 712100 713000 713100 713110 713200 713900 713900 233000 233110 233200 233300 233300 2334000	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction Nonresidential Building Construction Heavy Construction
711510 712100 713000 713100 713110 713200 713900 713900 233000 233110 233200 233300	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction Nonresidential Building Construction Heavy Construction Highway, Street, Bridge, & Tunnel
711510 712100 713000 713100 713110 713200 713900 713900 233000 233110 233200 233300 233300 2334000	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction Nonresidential Building Construction Heavy Construction
711510 712100 713000 713100 713110 713200 713900 713900 233000 233110 233200 233300 233300 2334000	Similar Events Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures Independent Artists, Writers, & Performers <b>Museums, Historical Sites, &amp; Similar</b> <b>Institutions</b> Amusement, Gambling, and Recreation Industries Amusement Parks & Arcades Amusement & Theme Parks Gambling Industries Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) Ction (230000) Building, Developing, & General Constructing Land Subdivision & Land Developing Residential Building Construction Nonresidential Building Construction Heavy Construction Highway, Street, Bridge, & Tunnel

Code	
234900	Other Heavy Construction
235000	Special Trade Contractors
235110	Plumbing, Heating, & Air-Conditioning
	Contractors
235500	Carpentry & Floor Contractors
235210	Painting & Wall Covering Contractors
235310	Electrical Contractors
235400	Masonry, Drywall, Insulation, & Tile
	Contractors
235610	Roofing, Siding, & Sheet Metal Contractors
235710	Concrete Contractors
235810	Water Well Drilling Contractors
235900	-
235900	Other Special Trade Contractors
Educatio	onal Services
611000	Educational Services
611110	Elementary & Secondary Schools
611310	Colleges, Universities and Professional
	Schools
611510	Technical and Trade Schools
611600	Other Schools and Instruction
Finance	and Insurance (520000)
522100	Depository Credit Intermediation
522110	Commercial Banking
522120	Savings Institutions
522130	Credit Unions
522190	Other Depository Credit Intermediation
522200	Nondepository Credit Intermediation
522210	Credit Card Issuing
522220	Sales Financing
522290	Other Non-depository Credit Intermediation
522291	Consumer Lending
522292	Real Estate Credit (including mortgage
	bankers and originators)
522293	International Trade Financing
522294	Secondary Market Financing
522298	All Other Nondepository Credit
022200	Intermediation
522200	
522300	Activities Related to Credit
500400	Intermediation (including loan brokers)
523100	Securities, Commodity Contracts, and
	Other Intermediation and Brokerage
523110	Investment Banking & Securities Dealing
523120	Securities Brokerage
523130	Commodity Contracts Dealing
523140	Commodity Contracts Brokerage
523210	Securities and Commodity Exchanges
523900	Other Financial Investment Activities
	(including portfolio management &
	investment advice)
524000	Insurance Carriers and Related
	Activities
524113	Direct Life Insurance Carriers
524113	Direct Health & Medical Insurance Carriers
524121	Property & Casualty Insurance Carriers
524126	Direct Property and Casualty Insurance
1	Carriers
524130	Reinsurance Carriers
524140	Direct Life, Health, and Medical Insurance
1	& Reinsurance Carriers
524150	Direct Insurance & Reinsurance (except
1	Life, Health & Medical) Carriers
-	,

## North American Industry Classification System (continued)

Code	
524210	Insurance Agencies and Brokerages
524290	Other Insurance Related Activities
524292	Third Party Administration for Insurance
	and Pension Funds
524298	All Other Insurance Related Activities
525000	Funds, Trusts, and Other Financial
	Vehicles
525100	Insurance & Employee Benefit Funds
525910	Open-End Investment Funds (Form
E2E020	1120-RIC)
525920 525930	Trusts, Estates, and Agency Accounts Real Estate Investment Trusts (Form
525950	1120-REIT)
525990	Other Financial Vehicles
Health C	Care and Social Assistance (620000)
621000	Ambulatory Health Care Services
621110	Offices of Physicians
621111	Offices of Physicians (except mental
	health specialists)
621112	Offices of Physicians, Mental Health
	Specialists
621210	Offices of Dentists
621300	Offices of Other Health Practitioners
621310	Offices of Chiropractors
621320	Offices of Optometrists
621330	Offices of Mental Health Practitioners
004040	(except Physicians)
621340	Offices of Physical, Occupational & SpeechTherapists, and Audiologists
621391	Offices of Podiatrists
621399	Offices of All Other Miscellaneous Health
021000	Practitioners
621400	Outpatient Care Centers
621410	Family Planning Centers
621420	Outpatient Mental Health & Substance
	Abuse Centers
621491	HMO Medical Centers
621492	Kidney Dialysis Centers
621493	Freestanding Ambulatory Surgical and
	Emergency Centers
621498	All Other Outpatient Care Centers
621510	Medical and Diagnostic Laboratories
621610	Home Health Care Services
621900 621910	Other Ambulatory Health Care Services Ambulance Services
621910	All Other Ambulatory Health Care Services
621991	Blood and Organ Banks
622000	Hospitals
623000	Nursing & Residential Care Facilities
623990	Other Residential Care Facilities
624000	Social Assistance
624100	Individual & Family Services
624200	Community Food & Housing, and Emer-
	gency & Other Relief Services
624310	Vocational Rehabilitation Services
624410	Child Day Care Services
	tion (540000)
	tion (510000)
511100	Publishing Industries
511110 511120	Newspaper Publishers Periodical Publishers
511120	Book Publishers
511140	Dotabase and Directory Publishers
511190	Other Publishers
511210	Software Publishers
512000	Motion Picture & Sound Recording
	Industries
512100	Motion Picture & Video Industries
	(except video rental)
512200	Sound Recording Industries
513000	Broadcasting and Telecommunications

Broadcasting and Telecommunications Radio & Television Broadcasting

Cable Networks & Program Distribution

513000

513100

513200

Code	Telecommunications (including paging	
513300	Telecommunications (including paging, cellular, satellite, & other telecommuni-	32
	cations)	32
514000	Information Services & Data Processing	32
014000	Services	33
514100	Information Services (including news	33
000	syndicates, libraries, & on-line Information	33
	services)	1
514210	Data Processing Services	33
	-	-
Manufac	turing	33
311000	Food Manufacturing	
311110	Animal Food Manufacturing	33
311200	Grain & Oilseed Milling	33
311300	Sugar & Confectionery Product Mfg.	33
311400	Fruit & Vegetable Preserving &	33
	Specialty Food Manufacturing	33
311500	Dairy Product Manufacturing	33
311610	Animal Slaughtering & Processing	33
311710	Seafood Product Preparation & Packaging	33
311800 311900	Bakeries & Tortilla Manufacturing	33
311900	Other Food Manufacturing (including coffee, tea, flavorings & seasonings)	33
312000	Beverage and Tobacco Product Mfg.	155
312000	Soft Drink and Ice Manufacturing	33
312110	Breweries	33
312120	Wineries	33
312140	Distilleries	1
312200	Tobacco Manufacturing	33
313000	Textile Mills	33
314000	Textile Product Mills	
315000	Apparel Manufacturing	33
315100	Apparel Knitting Mills	
315210	Cut and Sew Apparel Contractors	33
315220	Men's & Boys' Cut & Sew Apparel Mfg.	33
315230	Women's & Girls' Cut & Sew Apparel Mfg.	
315290	Other Cut & Sew Apparel Manufacturing	33
315990	Apparel Accessories & Other Apparel Mfg.	33
316000	Leather & Allied Product Manufacturing	33
316110	Leather & Hide Tanning & Finishing	33
316210	Footwear Manufacturing (including	33
rubber	& plastic)	33
316990	Other Leather & Allied Product Mfg.	33
321000 321110	Wood Product Manufacturing Sawmills and Wood Preservation	133
321210	Veneer, Plywood, & Engineered Wood	
021210	Product Manufacturing	
321900	Other Wood Product Manufacturing	33
322000	Paper Manufacturing	
322100	Pulp, Paper, & Paperboard Mills	33
322200	Converted Paper Product Manufacturing	33
323100	Printing and Related Support Activities	33
323117	Book Printing	33
323119	Other Commercial Printing	
324000	Petroleum and Coal Products Mfg.	33
324110	Petroleum Refineries (including integrated)	33
324120	Asphalt Paving, Roofing, & Saturated	33
	Materials Manufacturing	33
324190	Other Petroleum and Coal Products Mfg.	33
325000	Chemical Manufacturing	33
325100	Basic Chemical Manufacturing	33
325200	Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing	33
325300	Pesticide, Fertilizer, & Other Agricultural	33
323300	Chemical Manufacturing	33
325410	Pharmaceutical & Medicine Manufacturing	33
325500	Paint, Coating, & Adhesive Manufacturing	-
325600	Soap, Cleaning Compound, & Toilet	Mi
	Preparation Manufacturing	21
325900	Other Chemical Product & Preparation Mfg.	21
326000	Plastics and Rubber Products Mfg.	21
326100	Plastic Product Manufacturing	21
326200	Rubber Product Manufacturing	21
327000	Nonmetallic Mineral Product Mfg.	1
327100	Clay Product & Refractory Manufacturing	I

339110 339900	Other Miscellaneous Manufacturing
	Medical Equipment & Supplies Mfg.
339000	Miscellaneous Manufacturing
337000	Furniture and Related Product Mfg.
336990	Other Transportation Equipment Mfg.
336610	Ship and Boat Building
336510	Railroad Rolling Stock Manufacturing
336410	Aerospace Product & Parts Manufacturing
336300	Motor Vehicle Parts Manufacturing
336110 336210	Motor Vehicle Mfg./Auto Light Duty Motor Vehicle Body & Trailer Manufacturing
336000	Transportation Equipment Mfg.
226000	Manufacturing
335900	Other Electrical Equipment & Component
335310	Electrical Equipment Manufacturing
335200	Household Appliance Manufacturing
335100	Electric Lighting Equipment Manufacturing
	Component Manufacturing
335000	Electrical Equipment, Appliance, &
	Optical Media
	Manufacturing & Reproducing Magnetic &
	Control Instruments Manufacturing 334610
334500	Navigational, Measuring, Electromedical, &
	Component Manufacturing
334410	Semiconductor & Other Electronic
334310	Audio and Video Equipment Manufacturing
334200	Communications Equipment Manufacturing
334110	Computer & Peripheral Equipment Mfg.
334000	Computer and Electronic Product Mfg.
333900	Other General Purpose Machinery Mfg.
	Equipment Manufacturing
333610	Engine, Turbine, & Power Transmission
333510	Metalworking Machinery Manufacturing
	Commercial Refrigeration Equipment Mfg.
333410	Ventilation, Heating, Air-Conditioning, &
	Machinery Manufacturing
333310	Commercial & Service Industry
333200	Industrial Machinery Manufacturing
	Machinery Manufacturing
333100	Agricultural, Construction, & Mining
333000	Machinery Manufacturing
332900	Other Fabricated Metal Product Mfg.
302010	Allied Activities
332810	Coating, Engraving, Heat Treating, &
302100	Nut & Bolt Manufacturing
332700	Machine Shops; Turned Product & Screw;
332510	Spring and Wire Product Manufacturing
332400	Hardware Manufacturing
332300	Boiler, Tank, & Shipping Container Mfg.
332210 332300	Architectural and Structural Metals Mfg.
332110 332210	Forging and Stamping Cutlery and Handtool Manufacturing
332000	Fabricated Metal Product Manufacturing
331500	Foundries
	Production & Processing
331400	Nonferrous Metal (except Aluminum)
	Processing
331310	Alumina & Aluminum Production and
20.200	Purchased Steel
331200	Steel Product Manufacturing from
331000	Iron and Steel Mills & Ferroalloy Mfg.
331000	Primary Metal Manufacturing
327400 327900	Lime & Gypsum Product Manufacturing Other Nonmetallic Mineral Product Mfg.
327300	Cement & Concrete Product Mg.
327210	Glass & Glass Product Manufacturing
Code	

#### Mining (210000)

211110	Oil and Gas Extraction
212110	Coal Mining
212200	Metal Ore Mining
212310	Stone Mining and Quarrying
212320	Sand, Gravel, Clay, & Ceramic and
	Refractory Minerals Mining & Quarrying

## North American Industry Classification System (continued)

Code				
212390	Other Nonmetallic Mineral Mining &			
	Quarrying			
213110	Support Activities for Mining			
	vices (810000) (except public administration)			
811000	Repair and Maintenance			
811110 Automotive Mechanical & Electrical				
	Repair & Maintenance			
811120	Automotive Body, Paint, Interior, and			
	Glass Repair			
811190	Other Automotive Repair & Maintenance			
	(including oil change & lubrication shops			
	& car wash)			
811210	Electronic & Precision Equipment			
	Repair and Maintenance			
811310	Commercial & Industrial Machinery and			
	Equipment (except Automotive &			
	Electronic) Repair & Maintenance			
811410	Home & Garden Equipment and Appliance			
	Repair & Maintenance			
811420	Reupholstery & Furniture Repair			
811430	Footwear & Leather Goods Repair			
811490	Other Personal & Household Goods			
011430	Repair & Maintenance			
812000	-			
	Personal and Laundry Services			
812111	Barber Shops			
812112	Beauty Shops			
812113	Nail Salons			
812190	Other Personal Care Services (including			
	diet & weight reducing centers)			
812210	Funeral Homes and Funeral Services			
812220	Cemeteries and Crematories			
812300	Drycleaning & Laundry Services			
812310	Coin-Operated Laundries and			
	Drycleaners			
812320	Drycleaning and Laundry Services			
	(except Coin-Operated)			
812330	Linen and Uniform Supply			
812910	Pet Care (except Veterinary) Services			
812920	Photofinishing			
812930	5			
	Parking Lots and Garages			
812990	Parking Lots and Garages All Other Personal Services			
812990				
	All Other Personal Services			
	All Other Personal Services nal, Scientific, & Technical Services			
Profession	All Other Personal Services nal, Scientific, & Technical Services Legal Services			
<b>Profession</b> 541100 541110	All Other Personal Services nal, Scientific, & Technical Services Legal Services Offices of Lawyers			
<b>Profession</b> 541100 541110 541190	All Other Personal Services nal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services			
<b>Profession</b> 541100 541110	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation,			
<b>Profession</b> 541100 541110 541190 541200	All Other Personal Services nal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services			
<b>Profession</b> 541100 541110 541190 541200 541211	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants			
Profession 541100 541110 541190 541200 541211 541213	All Other Personal Services mal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services			
Profession 541100 541110 541190 541200 541211 541213 541214	All Other Personal Services mal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services			
Profession 541100 541110 541200 541211 541213 541214 541219	All Other Personal Services mal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services			
Profession 541100 541110 541190 541200 541211 541213 541214	All Other Personal Services mal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related			
Profession 541100 541110 541200 541211 541213 541213 541214 541219 541300	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services			
Profession 541100 541110 541200 541211 541213 541213 541214 541219 541300 541310	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services			
Profession 541100 541110 541200 541211 541213 541214 541214 541219 541300 541310 541320	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services			
Profession 541100 541110 541200 541211 541213 541214 541214 541219 541300 541310 541320 541330	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services			
Profession 541100 541110 541110 541200 541210 541213 541214 541219 541300 541310 541320 541330 541340	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services			
Profession 541100 541110 541110 541200 541211 541213 541214 541219 541300 541310 541320 541330 541340 541350	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services			
Profession 541100 541110 541110 541200 541210 541213 541214 541219 541300 541310 541320 541330 541340	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping			
Profession 541100 541110 541200 541210 541213 541213 541214 541219 541300 541310 541320 541330 541340 541350 541360	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services			
Profession 541100 541110 541110 541200 541211 541213 541214 541219 541300 541310 541320 541330 541340 541350	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical)			
Profession 541100 541110 541200 541210 541213 541213 541214 541219 541300 541310 541320 541330 541340 541350 541360	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services			
Profession 541100 541110 541200 541210 541213 541213 541214 541219 541300 541310 541320 541330 541340 541350 541360	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical)			
Profession 541100 541110 541200 541211 541213 541214 541219 541300 541300 541320 541310 541320 541330 541340 541350 541360 541370	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services Testing Laboratories Specialized Design Services (including			
Profession 541100 541110 541200 541211 541213 541213 541214 541219 541300 541320 541320 541330 541340 541350 541360 541370 541380	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services Testing Laboratories			
Profession 541100 541110 541200 541211 541213 541213 541214 541219 541300 541320 541320 541330 541340 541350 541360 541370 541380	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services Testing Laboratories Specialized Design Services (including			
Profession 541100 541110 541200 541211 541213 541213 541214 541219 541300 541320 541320 541330 541340 541350 541360 541370 541380	All Other Personal Services hal, Scientific, & Technical Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services Festing Laboratories Specialized Design Services (including interior, industrial, graphic, & fashion			
Profession 541100 541110 541110 541200 541211 541213 541214 541219 541300 541300 541310 541320 541340 541350 541360 541370 541380 541400	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services Testing Laboratories Specialized Design Services (including interior, industrial, graphic, & fashion design)			
Profession 541100 541110 541200 541210 541213 541213 541214 541219 541300 541310 541320 541330 541340 541350 541360 541370 541380 541400	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services Testing Laboratories Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design & Related Services			
Profession 541100 541110 541200 541210 541213 541213 541214 541219 541300 541310 541320 541320 541330 541340 541350 541360 541370 541380 541400 541511	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services Testing Laboratories Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design & Related Services Custom Computer Programming Services			
Profession 541100 541110 541200 541210 541213 541213 541214 541219 541300 541310 541320 541330 541340 541350 541360 541370 541380 541400	All Other Personal Services hal, Scientific, & Technical Services Legal Services Offices of Lawyers Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services Offices of Certified Public Accountants Tax Preparation Services Payroll Services Other Accounting Services Architectural, Engineering, and Related Services Architectural Services Landscape Architectural Services Engineering Services Drafting Services Building Inspection Services Geophysical Surveying & Mapping Services Surveying & Mapping (except Geophysical) Services Testing Laboratories Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design & Related Services			

0		
Code 541600	Management, Scientific, & Technical	
541000	Consulting Services	
541610	Management Consulting Services	
541700	Scientific Research & Development	
541700	Services	
541800	Advertising and Related Services	
541860	Direct Mail Advertising	
541900	Other Professional, Scientific, and	
341900	Technical Services	
541910	Marketing Research and Public Opinion	
341910	Polling	
541920	Photographic Services	
541920	Translation and Interpretation Services	
541940	Veterinary Services	
541940	All Other Professional, Scientific, and	
541990	Technical Services	
551000	Management of Companies and	
551000	Enterprises	
551111	Offices of Bank Holding Companies	
551112	Office of Other Holding Companies	
551112	Once of Other Holding Companies	
Dublia A	dministration	
920000	Public Administration	
921000	Executive, Legislative and Other	
	General Government Support	
Deel Cet	eta and Dantal and Lagaing (520000)	
	ate and Rental and Leasing (530000)	
531000	Real Estate	
531110	Lessors of Residential Buildings and	
	Dwellings	
531120	Lessors of Nonresidential Buildings	
504400	(except Miniwarehouses)	
531130	Lessors of Miniwarehouses and Self-	
504400	Storage Units	
531190	Lessors of Other Real Estate Property	
531210	Offices of Real Estate Agents & Brokers	
531310	Real Estate Property Managers	
531320	Offices of Real Estate Appraisers	
531390 532000	Other Activities Related to Real Estate	
532000	Rental and Leasing Services	
5322100	Automotive Equipment Rental & Leasing Consumer Electronics & Appliances Rental	
532220	Formal Wear and Costume Rental	
532230	Video Tape and Disc Rental	
532290	Other Consumer Goods Rental	
532290	Home Health Equipment Rental	
532310	General Rental Centers	
532400	Commercial and Industrial Machinery &	
332400	Equipment Rental & Leasing	
532420	Office Machinery and Equipment Rental	
552420	and Leasing	
533110	Lessors of Nonfinancial Intangible	
000110	Assets (except Copyrighted Works)	
	Assets (except copyrighted works)	
Poligious	s, Grantmaking, Civic, Professional	
-	lar Organizations	
813000		
813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	
	Frotessional, & Similar Organizations	
Retail Tra	ada	
441000	Motor Vehicle and Parts Dealers	
441000	New Car Dealers	
441120	Used Car Dealers	
441210	Recreational Vehicle Dealers	
441221	Motorcycle Dealers	
441222	Boat Dealers	
441229	All Other Motor Vehicle Dealers	
441300	Automotive Parts, Accessories, & Tire Stores	
442000	Furniture & Home Furnishings Stores	
442110 442210		
442210	Floor Covering Stores	
442291 442299	Window Treatment Stores All Other Home Furnishings Stores	
772233	An other romer annishings stores	

	)	
	Code	
	443000	Electronics and Appliance Stores
	443111	Household Appliance Stores
	443112	Radio, Television, Other Electronics Stores
	443120	Computer and Software Stores
	443130	Camera and Photographic Supplies Stores
	444100	Building Material & Garden Equipment
		and Supplies Dealers
		Home Centers
		Paint and Wallpaper Stores
	444130	Hardware Stores
	444190	Other Building Material Dealers
	444200	Lawn & Garden Equipment & Supplies
		Stores
	445000	Food and Beverage Stores
	445100	Grocery Stores
	445110	Supermarkets and Other Grocery
		(except Convenience) Stores
	445120	Convenience Stores
	445200	Specialty Food Store
	445210	Meat Markets
	445220	Fish and Seafood Markets
	445230 445291	Fruit and Vegetable Markets Baked Goods Stores
	445291 445292	
	445292	Confectionery and Nut Stores All Other Specialty Food Stores
	445299	Beer, Wine, and Liquor Stores
	446000	Health and Personal Care Stores
	446110	Pharmacies and Drug Stores
	446120	Cosmetics, Beauty Supplies & Perfume
	110120	Stores
	446130	Optical Goods Stores
	446190	Other Health & Personal Care Stores
	447100	Gasoline Stations
	447100	Gasoline Stations (including convenience
		stores with gas)
	448000	Clothing & Clothing Accessories
		Stores
	448110	Men's Clothing Stores
	448120	Women's Clothing Stores
	448130	Children's & Infants' Clothing Stores
	448140	Family Clothing Stores
	448150	Clothing Accessories Stores
	448190	Other Clothing Stores
	448210	Shoe Stores
	448310	Jewelry Stores
	448320	Luggage & Leather Goods Stores
	451000	Sporting Goods, Hobby, Book, and
		Music Stores
	451110	Sporting Goods Stores
	451120	Hobby, Toy, and Game Stores
ļ	451130	Sewing, Needlework & Piece Goods Stores
ļ	451140	Musical Instrument & Supplies Stores
ļ	451211	Book Stores
-	451212 451220	News Dealers and Newsstands
		Prerecorded Tape, CD and Record Stores
	452000 452110	General Merchandise Stores Department Stores
	452900	Other General Merchandise Stores
	453000	Miscellaneous Store Retailers
	453110	Florists
	453210	Office Supplies & Stationery Stores
	453220	Gift, Novelty, and Souvenir Stores
	453310	Used Merchandise Stores
ļ	453910	Pet and Pet Supplies Stores
	453920	Art Dealers
	453930	Manufactured (Mobile) Home Dealers
ļ	453990	All Other Miscellaneous Store Retailers
ļ		(including tobacco, candle, & trophy shops)
ļ	454000	Nonstore Retailers
	454110	Electronic Shopping & Mail-Order Houses
ļ	454210	Vending Machine Operators
ļ	454311	Heating Oil Dealers
ļ	454312	Liquefied Petroleum Gas (Bottled Gas)
		Dealers

## North American Industry Classification System (continued)

Machinery, Equipment, & Supplies

Wholesalers Sporting & Recreational Goods & Supplies Wholesalers

*Code* 421800

421910

Code	Other Fuel Declare			
454319 454390	Other Fuel Dealers Other Direct Selling Establishments -			
454590	Flea Markets (including door-to-door			
	retailing, frozen food plan providers, party			
	plan merchandise, & coffee-break service			
providers)				
	rtation and Warehousing			
481000 482110	Air Transportation Rail Transportation			
482110	Water Transportation			
484000	Truck Transportation			
484110	General Freight Trucking, Local			
484120	General Freight Trucking, Long-distance			
484200	Specialized Freight Trucking			
485000 Transit and Ground Passenger				
485110	Transportation Urban Transit Systems			
485210	Interurban & Rural Bus Transportation			
485310	Taxi Service			
485320	Limousine Service			
485410	School & Employee Bus Transportation			
485510	Charter Bus Industry			
485990	Other Transit & Ground Passenger			
486000	Transportation Pipeline Transportation			
480000	Scenic and Sightseeing Transportation			
488000	Support Activities for Transportation			
488100	Support Activities for Air Transportation			
488210	Support Activities for Rail Transportation			
488300	Support Activities for Water Transportation			
488410	Motor Vehicle Towing			
488490	Other Support Activities for Road			
488510	Transportation Freight Transportation Arrangement			
488990	Other Support Activities for Transportation			
492000	Couriers and Messengers			
492110	Couriers			
492210	Local Messengers and Local Delivery			
493000	Warehousing and Storage			
493100	Warehousing & Storage (except lessors of			
	miniwarahayaaa 8 aalf ataraga yinita)			
	miniwarehouses & self-storage units)			
Utilities	miniwarehouses & self-storage units)			
Utilities 221000	Utilities			
	Utilities Electric Power Generation, Transmission &			
221000 221100	Utilities Electric Power Generation, Transmission & Distribution			
221000 221100 221210	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution			
221000 221100	Utilities Electric Power Generation, Transmission & Distribution			
221000 221100 221210 221300	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution			
221000 221100 221210 221300	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities -			
221000 221100 221210 221300 Unrelate 900000	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate			
221000 221100 221210 221300 Unrelate	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7),			
221000 221100 221210 221300 Unrelate 900000 900001	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations			
221000 221100 221210 221300 Unrelate 900000 900001 900002	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property			
221000 221100 221210 221300 Unrelate 900000 900001	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations			
221000 221100 221210 221300 Unrelate 900000 900001 900002	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>Pd Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>cd Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>ter Trade</b> Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts &			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>ter Trade</b> <b>Wholesale Trade, Durable Goods</b> Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000 421100	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>ter Trade</b> Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts &			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000 421100	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>the Trade</b> <b>Wholesale Trade, Durable Goods</b> Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000 421200 421200	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>ble Trade</b> <b>Wholesale Trade, Durable Goods</b> Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000 421200	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>ble Trade</b> <b>Wholesale Trade, Durable Goods</b> Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000 421200 421200	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>the Trade</b> <b>Wholesale Trade, Durable Goods</b> Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment & Supplies Wholesalers			
221000 221100 221210 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000 421200 421300 421400	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>ble Trade</b> <b>Wholesale Trade, Durable Goods</b> Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment			
221000 221100 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000 421100 421300 421400 421500 421600	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>ter Trade</b> <b>Wholesale Trade, Durable Goods</b> Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment & Supplies Wholesalers Metal & Mineral (except Petroleum) Wholesalers Electrical Goods Wholesalers			
221000 221100 221300 Unrelate 900000 900001 900002 900003 900004 Wholesa 421000 421200 421300 421400 421500	Utilities Electric Power Generation, Transmission & Distribution Natural Gas Distribution Water, Sewage & Other Systems <b>d Business Activities</b> Unrelated Debt-financed Activities - other than rental or real estate Investment Activies by section 501(c) (7), (9), or (17) organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities <b>ter Trade</b> Wholesale Trade, Durable Goods Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales Furniture & Home Furnishing Wholesalers Lumber & Other Construction Materials Wholesalers Professional & Commercial Equipment & Supplies Wholesalers Metal & Mineral (except Petroleum) Wholesalers			

	wholesalers
421920	Toy & Hobby Goods & Supplies
	Wholesalers
421930	Recyclable Material Wholesalers
421940	Jewelry, Watch, Precious Stone, &
	Precious Metal Wholesalers
421990	Other Miscellaneous Durable Goods
	Wholesalers
422000	Wholesale Trade, Nondurable Goods
422100	Paper & Paper Product Wholesalers
422210	Drugs and Druggists' Sundries
	Wholesalers
422300	Apparel, Piece Goods, & Notions
	Wholesalers
422400	Grocery & Related Product Wholesalers
422500	Farm Product Raw Material Wholesalers
422600	Chemical and Allied Products Wholesalers
422700	Petroleum and Petroleum Products
	Wholesalers
422800	Beer, Wine, & Distilled Alcoholic Beverage
	Wholesalers
422910	Farm Supplies Wholesalers
422920	Book, Periodical, and Newspaper
	Wholesalers
422930	Flower, Nursery Stock, & Florists' Supplies
	Wholesalers
422940	Tobacco & Tobacco Product Wholesalers
422950	Paint, Varnish, & Supplies Wholesalers
422990	Other Miscellaneous Nondurable Goods
	Wholesalers

#### 999999 Unclassified Establishments (unable

to classify)

	Form BT-1C State Form 48515 (R2/01-07) Application for Consolidated Tax Filing Number Application for permission to report and remit sales tax or food and beverage tax for the indicated business locations on a consolidated return as provided in IC 6-2.5-6-3.				
	Please check the type of consolidated return you are requesting to file.  Sales Tax  Food and Beverage (Same County)  Food and Beverage (Same City/Same Town)				
P□	Select only one per BT-1C.				
1. Taxpay	ver Identification Number:		2.	Federal Identification Number	:
	TID# (10 digits)			FID# (9 digit	s)
3. Name of contact person: (Person responsible for filing tax forms)			4.	Contact person's d	aytime telephone number:
				( )	EXT
	l business locations for consolidate Box numbers cannot be used as a			necessary.	
LOC # (3 digits)	Business Location Name	Street		City	State ZIP Code
Signed:			Ti	tle:	Date:
s	Signed: Intle: Date: Signature of owner, partner, corporate officer, or resident agent List additional names / locations on a separate sheet if necessary.				

**Purpose:** Use Form BT-1C to apply for filing a consolidated return for either Retail Sales Tax or Food and Beverage Tax.

**For Sales Tax:** You must continue to file separate returns for all locations until the application is approved by the department. Upon approval a consolidated reporting number will be assigned. When completing BT-1s for new locations that are to be included in the consolidated reporting number refer to Section B, line 9.

**For Food and Beverage Tax:** This form will also allow you to add an existing registered location to your consolidated account.

- Be sure to answer all applicable questions. Failure to do so may result in delays in establishing your account.
- Please print legibly or type the information on your application.
- **Note**: Any outstanding tax liability owed by the applicant or an owner, partner, or officer will delay application approval.

**Line 1:** Enter your Taxpayer Identification Number. The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 10 digit number shown on the Registered Retail Merchant Certificate.

Line 2: Enter your Federal Identification Number. According to federal guidelines, most partnerships and all corporations are required to obtain a federal identification number. This number also is required whenever you withhold federal income tax from employees, regardless of ownership type. You may get this number by completing the Internal Revenue Service Form SS-4. This form may be obtained from your local IRS office or by calling 1-800-829-3676. Your federal identification number is assigned to you by the Internal Revenue Service (IRS).

**Line 3 and 4:** Enter the name and the *daytime* telephone number of a person within your organization that the Department may contact about tax related matters.

Line 5: Enter your 3 digit location number (LOC#) as shown on your Retail Merchant Certificate. Enter business name or DBA (doing business as) and street address, city, state, and zip code. Note: The business location address cannot be a P.O. Box number.

#### **Instructions for Food and Beverage**

If you are filing consolidated for Food and Beverage (FAB) Tax, it should be noted that all locations must be within the same taxing boundary. Consolidated returns can be filed for businesses located within a county, city or town, but the location must be within just one tax boundary. A boundary for a municipality could be a county or city and/or town.

#### Example:

You have restaurants located in Hendricks County, they are:

001	ABC Diner	Avon
002	ABC Diner	Avon
003	ABC Diner	Avon
004	ABC Diner	Brownsburg
005	ABC Diner	Plainfield
006	ABC Diner	Plainfield
007	ABC Diner	Amo
008	ABC Diner	Clayton
009	ABC Diner	Clayton

You are allowed to file consolidated for all nine diners, since they are all located in Hendricks County. Or you could also choose to file another consolidated return for the diners located in Avon and still another consolidated return for the diners in Plainfield. Therefore, all ABC Diners could file three consolidated returns: one for Hendricks county, a second for the Avon and a third for Plainfield.

## **Signature Section**

This application must be signed by the owner, general partner, corporate officer, or resident agent before it will be accepted by the Department.

#### Mail to: Indiana Department of Revenue P.O. 6197 Indianapolis, IN 46206-6197

Please allow four to six weeks for processing.

## **Additional Information**

If you have further questions regarding this application, contact the Department at (317) 615-2700.