

STATE of INDIANA



INDIANAPOLIS, IN 46204-2253

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

Dear Vendor,

As a vendor at an event in Indiana, you must register with the Indiana Department of Revenue to be a registered retail merchant. You can easily obtain a Registered Retail Merchant Certificate (RRMC) by completing a Business Tax Application (BT-1) at <https://secure.in.gov/apps/dor/bt1/>. If you already are registered as a business with the Indiana Department of Revenue but need to add a tax type such as sales tax, you also can do so with the BT-1 online.

If you still need to register as a retail merchant within a month of the event, to participate in the event you must register at an Indiana Department of Revenue district office to ensure that you have your certificate before the event begins. To find the district office nearest you, visit www.in.gov/dor/3390.htm.

A retail merchant who conducts business without an RRMC commits a Class A misdemeanor according to Indiana law. Retailers also commit a Class D felony if they knowingly fail to collect or remit state sales taxes.

All retail merchants, including those at special events, are subject to visits from the department or enforcement officials to ensure that vendors are operating legally. It is therefore important that all vendors have their RRMCs at their place of sale at all times.

With your cooperation, this event can be enjoyable and profitable for you. Thank you for your help.

Sincerely,

William Bahler
Deputy Commissioner, Tax Administration
Indiana Department of Revenue