



Indiana Department of Revenue  
**Business Tax Application**

**A separate application is required for each business location.**

To file this application online, visit:  
<https://inbiz.in.gov/BOS/Home/Index>



Visit [INTIME.dor.in.gov](https://INTIME.dor.in.gov) for an easier way to file and pay your business taxes online.

**Section A: Taxpayer Information (see instructions on page 1)**  
Please print legibly or type the information on this application.

<p>1. Federal Identification Number (FEIN): _____</p> <p>3. Name of contact person responsible for filing tax forms. (Complete Section I)</p> <p>5. Check (only one) reason for filing this application: <input type="checkbox"/> Starting New Business <input type="checkbox"/> Business Under New Ownership <input type="checkbox"/> To Change Type of Organization <input type="checkbox"/> To Add Location to Existing Account <input type="checkbox"/> To Register for Other Type(s) of Tax <input type="checkbox"/> Other _____</p> <p>6. Owner name, Legal name, Partnership name, Corporate name or Other entity name: <input type="checkbox"/> Check if foreign address (See instructions) B. _____ If sole owner (last name, first name, middle initial, Suffix) C. _____ Primary Address: D _____ City: E _____ State: F _____ Zip Code: G _____ County: H _____ Email Address: I _____</p> <p>8. Check the type of organization of this business: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> LLP <input type="checkbox"/> LP <input type="checkbox"/> Corporation <input type="checkbox"/> S Corp <input type="checkbox"/> LLC <input type="checkbox"/> Nonprofit <input type="checkbox"/> Fed Govt <input type="checkbox"/> Other Govt <input type="checkbox"/> Other _____</p> <p>9. Indiana Secretary of State Control # _____ See <a href="http://www.in.gov/sos/">www.in.gov/sos/</a> for requirements.</p> <p>10. All corporations answer the following questions: Otherwise, proceed to Question 11.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">A. State of Incorporation: _____</td> <td style="width:33%;">B. Date of Incorporation: _____ Month Day Year</td> <td style="width:33%;">C. State of Commercial Domicile: _____</td> </tr> <tr> <td colspan="2">D. If not incorporated in Indiana, enter the date authorized to do business in Indiana. _____ Month Day Year</td> <td>E. Accounting period year ending date: _____ Month Day</td> </tr> </table> <p>11. North American Industry Classification System (NAICS): Please enter a primary and any secondary code(s) that may apply. <b>PRIMARY</b></p>	A. State of Incorporation: _____	B. Date of Incorporation: _____ Month Day Year	C. State of Commercial Domicile: _____	D. If not incorporated in Indiana, enter the date authorized to do business in Indiana. _____ Month Day Year		E. Accounting period year ending date: _____ Month Day	<p>2. If this business is currently registered with the Department of Revenue, enter your Taxpayer Identification Number (TID): _____</p> <p>4. Contact person's daytime telephone number: A _____ B Ext. _____</p> <p>7. Business trade name or DBA and physical location: (This name and address is for the business location.) <input type="checkbox"/> Check if foreign address (See instructions) Name: B _____ <b>P.O. Box numbers cannot be used as a business location address.</b> Street Address: C _____ City: D _____ State: E _____ Zip Code: F _____ County: G _____ Township: H _____ Business Location Telephone Number: I _____ J Ext. _____</p>																				
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**Section B: Sales Tax (RST) Tax Registration (Valid for two years, see instructions on page 2)**

(\$25 Nonrefundable Registration Fee for Retail Merchant Certificate)

Contact the Department at (317) 232-2240 for more information regarding these taxes.

1. Registration date of this location under this ownership:*	Month	Year	2. Estimated monthly taxable sales: \$
* See Instructions on page 2.			(Must be \$1 or more; see instructions on page 2)

**Check the appropriate responses.**

3. Is this business seasonal? Yes  No   
 If yes, check active months. (Check no more than nine.)

A	B	C	D	E	F	G	H	I	J	K	L
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

4. Will you provide lodging or accommodations for periods of less than 30 days? Yes  No   
 If yes, complete Section E.

11. Do you sell tires? Yes  No   
 If yes, complete Section G.

5. Will prepared foods or beverages be sold/catered? Yes  No   
 If yes, complete Section D.

12. Will Heavy Equipment be rented for less than 30 days from this location? Yes  No   
 If yes, complete Section H.

6. Will alcoholic beverages, beer, wine or packaged liquor be sold from this location? Yes  No   
 If yes, and you have one, enter your ATC Permit Number. Expiration Date \_\_\_\_\_  
 Month Day

13. Are you registered for Streamline Sales Tax? Yes  No   
 If you are registered, enter your Streamline Sales Tax (SSTID) Number. CS

7. Will gasoline, gasohol or special fuels be sold through a metered pump? Yes  No

If you should need to register (you must file online) go to [www.in.gov/dor/3341.htm](http://www.in.gov/dor/3341.htm)

8. Will cars or trucks (less than 11,000 lbs Gross Vehicle Weight) be rented for less than 30 days from this location? Yes  No   
 If yes, complete Section F.

14. Mailing name and address for **RST** tax returns (if different from Section A, Line 6):  Check if foreign address (see instructions)

9. If you are reporting sales tax on a consolidated basis, is this location to be included in your consolidated account? Yes  No   
 If yes, enter your Reporting Number (TID). \_\_\_\_\_

In care of: B \_\_\_\_\_  
 Street Address: C \_\_\_\_\_  
 City: D \_\_\_\_\_  
 State: E \_\_\_\_\_ ZIP Code: F \_\_\_\_\_

10. Do you occasionally make sales in the State of Indiana at fairs, flea markets, etc? Yes  No

**Section C: Withholding Tax (WTH) Registration (see instructions on page 2)**

(No Registration Fee)

Contact the Department at (317) 232-2240 for more information regarding this tax.

1. Accounting Period Year Ending Date <u>12</u> / <u>31</u> Month Day	2. Date taxes first withheld from an Indiana resident/employee under this ownership Month Year	3. Anticipated monthly wages paid to Indiana resident/employees \$ _____
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4. Mailing name and address for **WTH** tax returns (if different from Section A, Line 6)  Check if foreign address (see instructions)

In care of: B \_\_\_\_\_ Street Address: C \_\_\_\_\_  
 City: D \_\_\_\_\_ State: E \_\_\_\_\_ ZIP Code: F \_\_\_\_\_

5. Are you a Race Team withholding income taxes for Race Team Members who are nonresident employees/independent contractors? Yes  No

**Section D: Food and Beverage (FAB) Tax Registration (see instructions on page 2) (No Additional Fee)**

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

Complete this section if prepared foods or beverages will be sold.

1. Date of first sales at this location under this ownership

Month Year

2. Enter the name(s) of the county(ies), city(ies) and/or town(s) where prepared foods or beverages are sold or catered and list start dates.

A County B City or Town C Starting Date

1. \_\_\_\_\_  
 2. \_\_\_\_\_  
 3. \_\_\_\_\_

3. Mailing name and address for **FAB** tax returns (if different from Section A, Line 6)

Check if foreign address (see instructions)

In care of: B\_

Street Address: C\_

City: D\_

State: E\_ ZIP Code: F\_

**Section E: County Innkeepers Tax (CIT) Registration (see instructions on page 2) (No Additional Fee)**

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

Complete this section if you will provide lodging or accommodations for periods of less than thirty days.

1. Date room rentals or accommodations begin from this location

Month Year

2. Mailing name and address for **CIT** tax returns (if different from Section A, Line 6)  Check if foreign address (See instructions)

In care of: B\_ Street Address: C\_

City: D\_ State: E\_ ZIP Code: F\_

**Section F: Motor Vehicle Rental (MVR) Excise Tax Registration (see instructions on page 2) (No Additional Fee)**

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

If cars or trucks (less than 11,000 lbs Gross Vehicle Weight) will be rented for less than thirty days from this location, complete this section.

1. Date motor vehicle rental or leasing begins

Month Year

2. Tax District Number: \_\_\_\_\_  
 If unknown, contact the County Assessors office.

3. Mailing name and address for **MVR** tax returns (if different from Section A, Line 6)  Check if foreign address (See instructions)

In care of: B\_ Street Address: C\_

City: D\_ State: E\_ ZIP Code: F\_

**Section G: Tire Fee (TIF) Registration (see instructions on page 3) (No registration fee)**

Contact the Department at (317) 232-2240 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.

1. Date sales begin from this location:

Month Year

2. Mailing name and address for **TIF** returns (if different from Section A, Line 6):  Check if foreign address (See instructions)

In care of: B\_ Street Address: C\_

City: D\_ State: E\_ ZIP Code: F\_

**Section H: Heavy Equipment Rental Excise Tax Registration (see instructions on page 2) (No Additional Fee)**

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

If heavy equipment will be rented for less than thirty days from this location, complete this section.

1. Date heavy equipment rental or leasing begins

Month Year

2. Tax District Number: \_\_\_\_\_  
 If unknown, contact the County Assessors office.

**Section I: Peer to Peer Vehicle Sharing Excise Tax**

If vehicle sharing will be for less than thirty days from this location, complete this section.

1. Date vehicle sharing begins  
Month                      Year

**Section J: Marketplace Facilitator**

See instructions for more details on Marketplace Facilitators.

1. Does this business operate a marketplace on which it facilitates sales to Indiana customers?  
If box is checked, ensure section B is complete.

2. Does this marketplace facilitate the provision of accommodations to Indiana customers?  
If box is checked, ensure section E is complete.

3. Does this marketplace facilitate the sale and delivery of prepared food to Indiana customers?  
If box is checked, ensure section D is complete.

4. Does this Marketplace facilitate the sharing of personal vehicles?  
If box is checked, ensure section I is complete.

A marketplace is a forum used to connect sellers to buyers. A business is a marketplace facilitator if it operates a marketplace **AND** collects the payment or provides access to payment services on behalf of the seller. These boxes should not be checked unless the registering business is operating a marketplace **AND** facilitating sales for third parties. A business that is selling through a marketplace should **NOT** check any of these boxes.

**Section K: Signature Section**

Contact the Department at (317) 232-2240 for more information regarding this application.

I hereby certify that the statements are correct.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

This application **must** be signed by the owner, general partner, corporate officer, or resident agent **before it will be accepted by the Department.** (IC 6-8.1-3-4)

**Note:**

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), Tire Fee (TIF), and Motor Vehicle Rental and County Supplemental Excise Tax (MVR).**

**Mail To:**

Indiana Department of Revenue  
Tax Administration Processing  
P. O. Box 6197  
Indianapolis, IN 46206-6197

**Private Employment Agencies Only  
Mail To:**

Titles and Clearances Division  
100 N. Senate Ave  
Indianapolis, IN 46204

For additional information about private  
employment agencies:  
Call (317) 232-5977

# 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, and Motor Vehicle Rental Excise Tax, 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 email 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: [www.in.gov/sos/business](http://www.in.gov/sos/business)

**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:** If the box is checked here you must complete select the tax types from question 14 you wish to register for and complete section J.

**Line 14:** 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

**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 Merchant 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 Merchant 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 seven percent (.07).**

Effective October 1, 2018, a business selling into Indiana without a physical presence in Indiana is required to register for retail sales tax if it meets one or both of the following economic nexus thresholds in the current or preceding calendar year.

The business has gross revenue from any combination of:

- the sale of tangible personal property that is delivered into Indiana;
- a product delivered electronically into Indiana; or
- a service delivered in Indiana:

that exceeds \$100,000.

The business sells any combination of:

- tangible personal property that is delivered into Indiana;
- a product delivered electronically into Indiana; or
- a service delivered in Indiana:

in 200 or more transactions.

This same economic nexus registration requirement applies to marketplace facilitators effective July 1, 2019.

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 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 13:** Answer either "yes" or "no" as required and provide additional information as requested.

**Line 14:** 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. 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:** For a calendar year filing status, your accounting period date is December 31.

**Line 2:** List date taxes were first withheld.

**Line 3:** Enter dollar amount of anticipated monthly wages paid to your Indiana employees.

**Line 4:** 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.

**Line 5:** Indicate if you are a Race Team withholding income taxes for Race Team Members who are nonresident employees/independent contractors.

## 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.



**Line 1:** Enter the date of first sales of food and/or beverages from this 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) 232-2240 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

#### 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 H

**Heavy Equipment Rental Excise Tax Registration: *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 Heavy Equipment for less than 30 days is required to collect the Heavy Equipment Rental Excise Tax. **The heavy equipment rental excise tax rate is two point twenty-five percent (.0225).**

**Line 1:** Enter month / year when renting/leasing heavy equipment will begin.

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

### Section I

#### Peer to Peer Vehicle Sharing Excise Tax

This tax is imposed on the sharing of passenger motor vehicles and trucks on a peer to peer vehicle sharing program or by vehicle owners through means other than a sharing program. The tax is imposed on vehicle sharing for less than 30 days at a rate of two percent on the gross retail income received by the retail merchant (the sharing program or the vehicle owner if not shared on a sharing program). Exemptions include trucks shared with a gross weight exceeding 11,000 pounds, sharing by a funeral director when he or she uses the vehicle as part of the services provided by a funeral director, and sharing that meets the sales tax exemption under IC 6-2.5-5-54(b). The driver of the vehicle is liable for the tax, and the tax is a separate amount added to the consideration for the sharing.

### Section J

#### Marketplace Facilitator

A “*marketplace*” means a forum that a marketplace facilitator uses to connect sellers to purchasers for the purpose of making retail transactions involving a seller’s products by means of any of the following:

- Listing, making available, or advertising products.
- Transmitting or otherwise communicating an offer or acceptance of a retail transaction of products between a seller and a purchaser.
- Providing or offering fulfillment or storage services for a seller.
- Setting prices for a seller’s sale of the seller’s products.
- Providing or offering customer service to a seller or a seller’s customers, or accepting or assisting with taking orders, returns, or exchanges of products sold by a seller.
- Branding sales as those of the marketplace facilitator.

The forum that constitutes the marketplace can be either physical or electronic. The seller’s products at issue may include tangible personal property, specified digital products, rooms, lodgings, or accommodations, or enumerated services.

A marketplace is facilitating a transaction when it does any of the following on behalf of the seller:

- Collects the sales price or purchase price of the seller’s products.
- Provides access to payment processing services, either directly or indirectly.
- Charges, collects, or otherwise receives fees or other consideration for transactions made on its electronic marketplace.

**Line 1:** Check box if the registering business qualifies as a “marketplace facilitator” pursuant to IC 6-2.5-1-21.9, as described above.

If the box is checked, then Section B must be filled out.

**Line 2:** Check box if the marketplace is facilitating the provision of accommodations in Indiana.

If the box is checked, then Section E must be filled out. The business will be automatically registered for all adopting counties. However, the marketplace will only be required to file a return for an adopting county for periods in which it facilitates accommodations in that county.

**Line 3:** Check box if the marketplace is facilitating the sale and delivery of prepared food to customers in Indiana.

If the box is checked, then Section D must be filled out. Use Box #2 to list all adopting locations from which food will be picked up. Please attach a list of locations if the space allotted is insufficient. The marketplace will have to file a monthly return for all locations for which it registers even if the marketplace does not facilitate sales from that location in the period.

**Line 4:** Check box if the marketplace is facilitating the sharing of personal vehicles through a vehicle sharing program.

If the box is checked Section I must be filled out.

**Section K  
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.*

**Electronic Funds Transfer**

**Who is required to remit by EFT?**

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.

**Can I Voluntarily 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 ([www.in.gov/dor/3516.htm](http://www.in.gov/dor/3516.htm)) 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 [www.intax.in.gov/](http://www.intax.in.gov/)

If you have any questions about EFT or would like us to send you additional information, contact the EFT Section by calling (317) 232-5500.

**Form BT-1C**

**Authorization for Consolidated  
Sales Tax or Food and Beverage Tax Filing Number  
(Found on the last two pages of this file.)**

**Additional Information**

Contact the Department at (317) 232-2240 for more information regarding this application, or this business tax application can be processed by a district office.

Indianapolis (317) 232-2240	Evansville (812) 479-9261	Merrillville (219) 769-4267
Bloomington (812) 339-1119	Fort Wayne (260) 436-5663	Muncie (765) 289-6196
Clarksville (812) 282-7729	Kokomo (765) 457-0525	South Bend (574) 291-8270
Columbus (812) 376-3049	Lafayette (765) 448-6626	Terre Haute (812) 235-6046



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.

Code	Code	Code
<b>Accommodation, Food Services, and Drinking Places (720000)</b>	112000 <b>Animal Production</b>	234900 Other Heavy Construction
721000 <b>Accommodation</b>	112111 Beef Cattle Ranching & Farming	235000 <b>Special Trade Contractors</b>
721110 Hotels (except casino hotels) and Motels	112112 Cattle Feedlots	235110 Plumbing, Heating, & Air-Conditioning Contractors
721120 Casino Hotels	112120 Dairy Cattle & Milk Production	235500 Carpentry & Floor Contractors
721191 Bed-and-Breakfast Inns	112210 Hog and Pig Farming	235210 Painting & Wall Covering Contractors
721199 All Other Traveler Accommodation	112300 Poultry & Egg Production	235310 Electrical Contractors
721210 RV (Recreational Vehicle) Parks & Recreational Camps	112400 Sheep & Goat Farming	235400 Masonry, Drywall, Insulation, & Tile Contractors
721310 Rooming and Boarding Houses	112510 Animal Aquaculture (including shellfish & finfish farms and hatcheries)	235610 Roofing, Siding, & Sheet Metal Contractors
722000 <b>Food Services &amp; Drinking Places</b>	112900 Other Animal Production	235710 Concrete Contractors
722100 Full-Service Restaurants	113000 <b>Forestry and Logging</b>	235810 Water Well Drilling Contractors
722210 Limited-Service Eating Places	113110 Timber Tract Operations	235900 Other Special Trade Contractors
722300 Special Food Services (including food service contractors & caterers)	113210 Forest Nurseries & Gathering of Forest Products	
722320 Caterers	113310 Logging	<b>Educational Services</b>
722410 Drinking Places (Alcoholic Beverages)	114000 <b>Fishing, Hunting and Trapping</b>	611000 Educational Services
	114110 Fishing	611110 Elementary & Secondary Schools
	114210 Hunting and Trapping	611310 Colleges, Universities and Professional Schools
<b>Administrative and Support &amp; Waste Management and Remediation Services</b>	115000 <b>Support Activities for Agriculture and Forestry</b>	611510 Technical and Trade Schools
561000 <b>Administrative &amp; Support Services</b>	115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating)	611600 Other Schools and Instruction
561110 Office of Administrative Services	115210 Support Activities for Animal Production	
561210 Facilities Support Services	115310 Support Activities for Forestry	<b>Finance and Insurance (520000)</b>
561300 Employment Services		522100 <b>Depository Credit Intermediation</b>
561410 Document Preparation Services	<b>Arts, Entertainment, and Recreation (710000)</b>	522110 Commercial Banking
561420 Telephone Call Centers	711000 <b>Performing Arts, Spectator Sports, and Related Industries</b>	522120 Savings Institutions
561430 Business Service Centers (including private mail centers & copy shops)	711100 Performing Arts Companies	522130 Credit Unions
561440 Collection Agencies	711110 Theater Companies & Dinner Theaters	522190 Other Depository Credit Intermediation
561450 Credit Bureaus	711120 Dance Companies	522200 <b>Nondepository Credit Intermediation</b>
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)	711130 Musical Groups & Artists	522210 Credit Card Issuing
561499 All Other Business Support Services	711190 Other Performing Arts Companies	522220 Sales Financing
561500 Travel Arrangement & Reservation Services	711210 Spectator Sports (including sports clubs & racetracks)	522290 Other Non-depository Credit Intermediation
561520 Tour Operators	711300 Promoters of Performing Arts, Sports, & Similar Events	522291 Consumer Lending
561600 Investigation and Security Services	711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	522292 Real Estate Credit (including mortgage bankers and originators)
561700 Services to Buildings and Dwellings	711510 Independent Artists, Writers, & Performers	522293 International Trade Financing
561710 Exterminating & Pest Control Services	712100 <b>Museums, Historical Sites, &amp; Similar Institutions</b>	522294 Secondary Market Financing
561720 Janitorial Services	713000 <b>Amusement, Gambling, and Recreation Industries</b>	522298 All Other Nondepository Credit Intermediation
561730 Landscaping Services	713100 Amusement Parks & Arcades	522300 Activities Related to Credit Intermediation (including loan brokers)
561740 Carpet & Upholstery Cleaning Services	713110 Amusement & Theme Parks	523100 <b>Securities, Commodity Contracts, and Other Intermediation and Brokerage</b>
561790 Other Services to Building & Dwellings	713200 Gambling Industries	523110 Investment Banking & Securities Dealing
561900 Other Support Services (including packaging & labeling services, and convention & trade show organizers)	713900 Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)	523120 Securities Brokerage
562000 <b>Waste Management and Remediation Services</b>		523130 Commodity Contracts Dealing
	<b>Construction (230000)</b>	523140 Commodity Contracts Brokerage
<b>Agriculture, Forestry, Hunting &amp; Fishing</b>	233000 <b>Building, Developing, &amp; General Constructing</b>	523210 Securities and Commodity Exchanges
110000 Agriculture, Forestry, Fishing & Hunting	233110 Land Subdivision & Land Developing	523900 Other Financial Investment Activities (including portfolio management & investment advice)
111000 Crop Production	233200 Residential Building Construction	524000 <b>Insurance Carriers and Related Activities</b>
111100 Oilseed & Grain Farming	233300 Nonresidential Building Construction	524113 Direct Life Insurance Carriers
111210 Vegetable & Melon Farming (including potatoes & yams)	234000 <b>Heavy Construction</b>	524114 Direct Health & Medical Insurance Carriers
111300 Fruit & Tree Nut Farming	234100 Highway, Street, Bridge, & Tunnel Construction	524121 Property & Casualty Insurance Carriers
111400 Greenhouse, Nursery, & Floriculture Production		524126 Direct Property and Casualty Insurance Carriers
111900 Other Crop Farming (including tobacco, cotton, sugar cane, hay, peanut, sugar beet & all other crop farming)		524130 Reinsurance Carriers
		524140 Direct Life, Health, and Medical Insurance & Reinsurance Carriers
		524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers

## North American Industry Classification System (continued)

Code	Code	Code
524210 Insurance Agencies and Brokerages	513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)	327210 Glass & Glass Product Manufacturing
524290 Other Insurance Related Activities		327300 Cement & Concrete Product Mfg.
524292 Third Party Administration for Insurance and Pension Funds	514000 <b>Information Services &amp; Data Processing Services</b>	327400 Lime & Gypsum Product Manufacturing
524298 All Other Insurance Related Activities		327900 Other Nonmetallic Mineral Product Mfg.
525000 <b>Funds, Trusts, and Other Financial Vehicles</b>	514100 Information Services (including news syndicates, libraries, & on-line Information services)	331000 <b>Primary Metal Manufacturing</b>
525100 Insurance & Employee Benefit Funds		331110 Iron and Steel Mills & Ferroalloy Mfg.
525910 Open-End Investment Funds (Form 1120-RIC)	514210 Data Processing Services	331200 Steel Product Manufacturing from Purchased Steel
525920 Trusts, Estates, and Agency Accounts		331310 Alumina & Aluminum Production and Processing
525930 Real Estate Investment Trusts (Form 1120-REIT)	<b>Manufacturing</b>	331400 Nonferrous Metal (except Aluminum) Production & Processing
525990 Other Financial Vehicles		331500 Foundries
<b>Health Care and Social Assistance (620000)</b>	311000 <b>Food Manufacturing</b>	332000 <b>Fabricated Metal Product Manufacturing</b>
621000 <b>Ambulatory Health Care Services</b>	311110 Animal Food Manufacturing	332110 Forging and Stamping
621110 Offices of Physicians	311200 Grain & Oilseed Milling	332210 Cutlery and Handtool Manufacturing
621111 Offices of Physicians (except mental health specialists)	311300 Sugar & Confectionery Product Mfg.	332300 Architectural and Structural Metals Mfg.
621112 Offices of Physicians, Mental Health Specialists	311400 Fruit & Vegetable Preserving & Specialty Food Manufacturing	332400 Boiler, Tank, & Shipping Container Mfg.
621210 Offices of Dentists	311500 Dairy Product Manufacturing	332510 Hardware Manufacturing
621300 Offices of Other Health Practitioners	311610 Animal Slaughtering & Processing	332610 Spring and Wire Product Manufacturing
621310 Offices of Chiropractors	311710 Seafood Product Preparation & Packaging	332700 Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing
621320 Offices of Optometrists	311800 Bakeries & Tortilla Manufacturing	332810 Coating, Engraving, Heat Treating, & Allied Activities
621330 Offices of Mental Health Practitioners (except Physicians)	311900 Other Food Manufacturing (including coffee, tea, flavorings & seasonings)	332900 Other Fabricated Metal Product Mfg.
621340 Offices of Physical, Occupational & Speech Therapists, and Audiologists	312000 <b>Beverage and Tobacco Product Mfg.</b>	333000 <b>Machinery Manufacturing</b>
621391 Offices of Podiatrists	312110 Soft Drink and Ice Manufacturing	333100 Agricultural, Construction, & Mining Machinery Manufacturing
621399 Offices of All Other Miscellaneous Health Practitioners	312120 Breweries	333200 Industrial Machinery Manufacturing
621400 Outpatient Care Centers	312130 Wineries	333310 Commercial & Service Industry Machinery Manufacturing
621410 Family Planning Centers	312140 Distilleries	333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg.
621420 Outpatient Mental Health & Substance Abuse Centers	312200 Tobacco Manufacturing	333510 Metalworking Machinery Manufacturing
621491 HMO Medical Centers	313000 <b>Textile Mills</b>	333610 Engine, Turbine, & Power Transmission Equipment Manufacturing
621492 Kidney Dialysis Centers	314000 Textile Product Mills	333900 Other General Purpose Machinery Mfg.
621493 Freestanding Ambulatory Surgical and Emergency Centers	315000 Apparel Manufacturing	334000 <b>Computer and Electronic Product Mfg.</b>
621498 All Other Outpatient Care Centers	315100 Apparel Knitting Mills	334110 Computer & Peripheral Equipment Mfg.
621510 Medical and Diagnostic Laboratories	315210 Cut and Sew Apparel Contractors	334200 Communications Equipment Manufacturing
621610 Home Health Care Services	315220 Men's & Boys' Cut & Sew Apparel Mfg.	334310 Audio and Video Equipment Manufacturing
621900 Other Ambulatory Health Care Services	315230 Women's & Girls' Cut & Sew Apparel Mfg.	334410 Semiconductor & Other Electronic Component Manufacturing
621910 Ambulance Services	315290 Other Cut & Sew Apparel Manufacturing	334500 Navigational, Measuring, Electromedical, & Control Instruments Manufacturing
621990 All Other Ambulatory Health Care Services	315990 Apparel Accessories & Other Apparel Mfg.	335000 Electrical Equipment, Appliance, & Component Manufacturing
621991 Blood and Organ Banks	316000 <b>Leather &amp; Allied Product Manufacturing</b>	335100 Electric Lighting Equipment Manufacturing
622000 <b>Hospitals</b>	316110 Leather & Hide Tanning & Finishing	335200 Household Appliance Manufacturing
623000 Nursing & Residential Care Facilities	316210 Footwear Manufacturing (including rubber & plastic)	335310 Electrical Equipment Manufacturing
623990 Other Residential Care Facilities	316990 Other Leather & Allied Product Mfg.	335900 Other Electrical Equipment & Component Manufacturing
624000 <b>Social Assistance</b>	321000 <b>Wood Product Manufacturing</b>	336000 <b>Transportation Equipment Mfg.</b>
624100 Individual & Family Services	321110 Sawmills and Wood Preservation	336110 Motor Vehicle Mfg./Auto Light Duty
624200 Community Food & Housing, and Emergency & Other Relief Services	321210 Veneer, Plywood, & Engineered Wood Product Manufacturing	336210 Motor Vehicle Body & Trailer Manufacturing
624310 Vocational Rehabilitation Services	321900 Other Wood Product Manufacturing	336300 Motor Vehicle Parts Manufacturing
624410 Child Day Care Services	322000 Paper Manufacturing	336410 Aerospace Product & Parts Manufacturing
<b>Information (510000)</b>	322100 Pulp, Paper, & Paperboard Mills	336510 Railroad Rolling Stock Manufacturing
511100 Publishing Industries	322200 Converted Paper Product Manufacturing	336610 Ship and Boat Building
511110 Newspaper Publishers	323100 Printing and Related Support Activities	336990 Other Transportation Equipment Mfg.
511120 Periodical Publishers	323117 Book Printing	337000 <b>Furniture and Related Product Mfg.</b>
511130 Book Publishers	323119 Other Commercial Printing	339000 <b>Miscellaneous Manufacturing</b>
511140 Database and Directory Publishers	324000 <b>Petroleum and Coal Products Mfg.</b>	339110 Medical Equipment & Supplies Mfg.
511190 Other Publishers	324110 Petroleum Refineries (including integrated)	339900 Other Miscellaneous Manufacturing
511210 Software Publishers	324120 Asphalt Paving, Roofing, & Saturated Materials Manufacturing	
512000 <b>Motion Picture &amp; Sound Recording Industries</b>	324190 Other Petroleum and Coal Products Mfg.	<b>Mining (210000)</b>
512100 Motion Picture & Video Industries (except video rental)	325000 <b>Chemical Manufacturing</b>	211110 Oil and Gas Extraction
512200 Sound Recording Industries	325100 Basic Chemical Manufacturing	212110 Coal Mining
513000 <b>Broadcasting and Telecommunications</b>	325200 Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing	212200 Metal Ore Mining
513100 Radio & Television Broadcasting	325300 Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing	212310 Stone Mining and Quarrying
513200 Cable Networks & Program Distribution	325410 Pharmaceutical & Medicine Manufacturing	212320 Sand, Gravel, Clay, & Ceramic and Refractory Minerals Mining & Quarrying
	325500 Paint, Coating, & Adhesive Manufacturing	
	325600 Soap, Cleaning Compound, & Toilet Preparation Manufacturing	
	325900 Other Chemical Product & Preparation Mfg.	
	326000 <b>Plastics and Rubber Products Mfg.</b>	
	326100 Plastic Product Manufacturing	
	326200 Rubber Product Manufacturing	
	327000 <b>Nonmetallic Mineral Product Mfg.</b>	
	327100 Clay Product & Refractory Manufacturing	

## North American Industry Classification System (continued)

Code		Code		Code	
212390	Other Nonmetallic Mineral Mining & Quarrying	541600	<b>Management, Scientific, &amp; Technical Consulting Services</b>	443000	<b>Electronics and Appliance Stores</b>
213110	Support Activities for Mining	541610	Management Consulting Services	443111	Household Appliance Stores
<hr/>		541700	Scientific Research & Development Services	443112	Radio, Television, Other Electronics Stores
<b>Other Services (810000)</b> (except public administration)		541800	Advertising and Related Services	443120	Computer and Software Stores
811000	<b>Repair and Maintenance</b>	541860	Direct Mail Advertising	443130	Camera and Photographic Supplies Stores
811110	Automotive Mechanical & Electrical Repair & Maintenance	541900	<b>Other Professional, Scientific, and Technical Services</b>	444100	<b>Building Material &amp; Garden Equipment and Supplies Dealers</b>
811120	Automotive Body, Paint, Interior, and Glass Repair	541910	Marketing Research and Public Opinion Polling	444110	Home Centers
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	541920	Photographic Services	444120	Paint and Wallpaper Stores
811210	Electronic & Precision Equipment Repair and Maintenance	541930	Translation and Interpretation Services	444130	Hardware Stores
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	541940	Veterinary Services	444190	Other Building Material Dealers
811410	Home & Garden Equipment and Appliance Repair & Maintenance	541990	All Other Professional, Scientific, and Technical Services	444200	Lawn & Garden Equipment & Supplies Stores
811420	Reupholstery & Furniture Repair	551000	<b>Management of Companies and Enterprises</b>	445000	<b>Food and Beverage Stores</b>
811430	Footwear & Leather Goods Repair	551111	Offices of Bank Holding Companies	445100	Grocery Stores
811490	Other Personal & Household Goods Repair & Maintenance	551112	Office of Other Holding Companies	445110	Supermarkets and Other Grocery (except Convenience) Stores
812000	<b>Personal and Laundry Services</b>	<hr/>		445120	Convenience Stores
812111	Barber Shops	<b>Public Administration</b>		445200	Specialty Food Store
812112	Beauty Shops	920000	Public Administration	445210	Meat Markets
812113	Nail Salons	921000	Executive, Legislative and Other General Government Support	445220	Fish and Seafood Markets
812190	Other Personal Care Services (including diet & weight reducing centers)	<hr/>		445230	Fruit and Vegetable Markets
812210	Funeral Homes and Funeral Services	<b>Real Estate and Rental and Leasing (530000)</b>		445291	Baked Goods Stores
812220	Cemeteries and Crematories	531000	<b>Real Estate</b>	445292	Confectionery and Nut Stores
812300	Drycleaning & Laundry Services	531110	Lessors of Residential Buildings and Dwellings	445299	All Other Specialty Food Stores
812310	Coin-Operated Laundries and Drycleaners	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	445310	Beer, Wine, and Liquor Stores
812320	Drycleaning and Laundry Services (except Coin-Operated)	531130	Lessors of Miniwarehouses and Self-Storage Units	446000	<b>Health and Personal Care Stores</b>
812330	Linen and Uniform Supply	531190	Lessors of Other Real Estate Property	446110	Pharmacies and Drug Stores
812910	Pet Care (except Veterinary) Services	531210	Offices of Real Estate Agents & Brokers	446120	Cosmetics, Beauty Supplies & Perfume Stores
812920	Photofinishing	531310	Real Estate Property Managers	446130	Optical Goods Stores
812930	Parking Lots and Garages	531320	Offices of Real Estate Appraisers	446190	Other Health & Personal Care Stores
812990	All Other Personal Services	531390	Other Activities Related to Real Estate	447100	<b>Gasoline Stations</b>
<hr/>		532000	<b>Rental and Leasing Services</b>	447100	Gasoline Stations (including convenience stores with gas)
<b>Professional, Scientific, &amp; Technical Services</b>		532100	Automotive Equipment Rental & Leasing	448000	<b>Clothing &amp; Clothing Accessories Stores</b>
541100	<b>Legal Services</b>	532210	Consumer Electronics & Appliances Rental	448110	Men's Clothing Stores
541110	Offices of Lawyers	532221	Formal Wear and Costume Rental	448120	Women's Clothing Stores
541190	Other Legal Services	532222	Video Tape and Disc Rental	448130	Children's & Infants' Clothing Stores
541200	<b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>	532229	Other Consumer Goods Rental	448140	Family Clothing Stores
541211	Offices of Certified Public Accountants	532283	Home Health Equipment Rental	448150	Clothing Accessories Stores
541213	Tax Preparation Services	532310	General Rental Centers	448190	Other Clothing Stores
541214	Payroll Services	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing	448210	Shoe Stores
541219	Other Accounting Services	532420	Office Machinery and Equipment Rental and Leasing	448310	Jewelry Stores
541300	<b>Architectural, Engineering, and Related Services</b>	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	448320	Luggage & Leather Goods Stores
541310	Architectural Services	<hr/>		451000	<b>Sporting Goods, Hobby, Book, and Music Stores</b>
541320	Landscape Architectural Services	<b>Religious, Grantmaking, Civic, Professional and Similar Organizations</b>		451110	Sporting Goods Stores
541330	Engineering Services	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	451120	Hobby, Toy, and Game Stores
541340	Drafting Services	<hr/>		451130	Sewing, Needlework & Piece Goods Stores
541350	Building Inspection Services	<b>Retail Trade</b>		451140	Musical Instrument & Supplies Stores
541360	Geophysical Surveying & Mapping Services	441000	<b>Motor Vehicle and Parts Dealers</b>	451211	Book Stores
541370	Surveying & Mapping (except Geophysical) Services	441110	New Car Dealers	451212	News Dealers and Newsstands
541380	Testing Laboratories	441120	Used Car Dealers	451220	Prerecorded Tape, CD and Record Stores
541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)	441210	Recreational Vehicle Dealers	452000	<b>General Merchandise Stores</b>
541500	<b>Computer Systems Design &amp; Related Services</b>	441221	Motorcycle Dealers	452110	Department Stores
541511	Custom Computer Programming Services	441222	Boat Dealers	452319	Other General Merchandise Stores
541512	Computer Systems Design Services	441229	All Other Motor Vehicle Dealers	453000	<b>Miscellaneous Store Retailers</b>
541513	Computer Facilities Management Services	441300	Automotive Parts, Accessories, & Tire Stores	453110	Florists
541519	Other Computer Related Services	442000	<b>Furniture &amp; Home Furnishings Stores</b>	453210	Office Supplies & Stationery Stores
		442110	Furniture Stores	453220	Gift, Novelty, and Souvenir Stores
		442210	Floor Covering Stores	453310	Used Merchandise Stores
		442291	Window Treatment Stores	453910	Pet and Pet Supplies Stores
		442299	All Other Home Furnishings Stores	453920	Art Dealers
				453930	Manufactured (Mobile) Home Dealers
				453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)
				454000	<b>Nonstore Retailers</b>
				454110	Electronic Shopping & Mail-Order Houses
				454210	Vending Machine Operators
				454311	Heating Oil Dealers
				454312	Liquefied Petroleum Gas (Bottled Gas) Dealers



## North American Industry Classification System (continued)

Code		Code	
454319	Other Fuel Dealers	421800	Machinery, Equipment, & Supplies Wholesalers
454390	<b>Other Direct Selling Establishments</b> - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)	421910	Sporting & Recreational Goods & Supplies Wholesalers
<hr/>		421920	Toy & Hobby Goods & Supplies Wholesalers
<b>Transportation and Warehousing</b>		421930	Recyclable Material Wholesalers
481000	Air Transportation	421940	Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
482110	Rail Transportation	421990	Other Miscellaneous Durable Goods Wholesalers
483000	Water Transportation	422000	<b>Wholesale Trade, Nondurable Goods</b>
484000	Truck Transportation	422100	Paper & Paper Product Wholesalers
484110	General Freight Trucking, Local	422210	Drugs and Druggists' Sundries Wholesalers
484120	General Freight Trucking, Long-distance	422300	Apparel, Piece Goods, & Notions Wholesalers
484200	Specialized Freight Trucking	422400	Grocery & Related Product Wholesalers
485000	<b>Transit and Ground Passenger Transportation</b>	422500	Farm Product Raw Material Wholesalers
485110	Urban Transit Systems	422600	Chemical and Allied Products Wholesalers
485210	Interurban & Rural Bus Transportation	422700	Petroleum and Petroleum Products Wholesalers
485310	Taxi Service	422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
485320	Limousine Service	422910	Farm Supplies Wholesalers
485410	School & Employee Bus Transportation	422920	Book, Periodical, and Newspaper Wholesalers
485510	Charter Bus Industry	422930	Flower, Nursery Stock, & Florists' Supplies Wholesalers
485990	Other Transit & Ground Passenger Transportation	422940	Tobacco & Tobacco Product Wholesalers
486000	<b>Pipeline Transportation</b>	422950	Paint, Varnish, & Supplies Wholesalers
487000	Scenic and Sightseeing Transportation	422990	Other Miscellaneous Nondurable Goods Wholesalers
488000	<b>Support Activities for Transportation</b>	<hr/>	
488100	Support Activities for Air Transportation	<b>999999</b>	<b>Unclassified Establishments</b> (unable to classify)
488210	Support Activities for Rail Transportation		
488300	Support Activities for Water Transportation		
488410	Motor Vehicle Towing		
488490	Other Support Activities for Road Transportation		
488510	Freight Transportation Arrangement		
488990	Other Support Activities for Transportation		
492000	<b>Couriers and Messengers</b>		
492110	Couriers		
492210	Local Messengers and Local Delivery		
493000	<b>Warehousing and Storage</b>		
493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)		
<hr/>			
<b>Utilities</b>			
221000	Utilities		
221100	Electric Power Generation, Transmission & Distribution		
221210	Natural Gas Distribution		
221300	Water, Sewage & Other Systems		
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<b>Unrelated Business Activities</b>			
900000	Unrelated Debt-financed Activities - other than rental or real estate		
900001	Investment Activities by section 501(c) (7), (9), or (17) organizations		
900002	Rental of Personal Property		
900003	Passive Income Activities with Controlled Organizations		
900004	Exploited Exempt Activities		
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<b>Wholesale Trade</b>			
421000	<b>Wholesale Trade, Durable Goods</b>		
421100	Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales		
421200	Furniture & Home Furnishing Wholesalers		
421300	Lumber & Other Construction Materials Wholesalers		
421400	Professional & Commercial Equipment & Supplies Wholesalers		
421500	Metal & Mineral (except Petroleum) Wholesalers		
421600	Electrical Goods Wholesalers		
421700	Hardware, and Plumbing & Heating Equipment & Supplies Wholesalers		