

Instructions for Completing Form BT-1C

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. You can also choose to file another consolidated return for all of the diners located in Avon and still another consolidated return for the diners in Plainfield. Therefore, ABC Diners could file three consolidated returns: one for Hendricks County, one for Avon, and one 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) 232-2240.