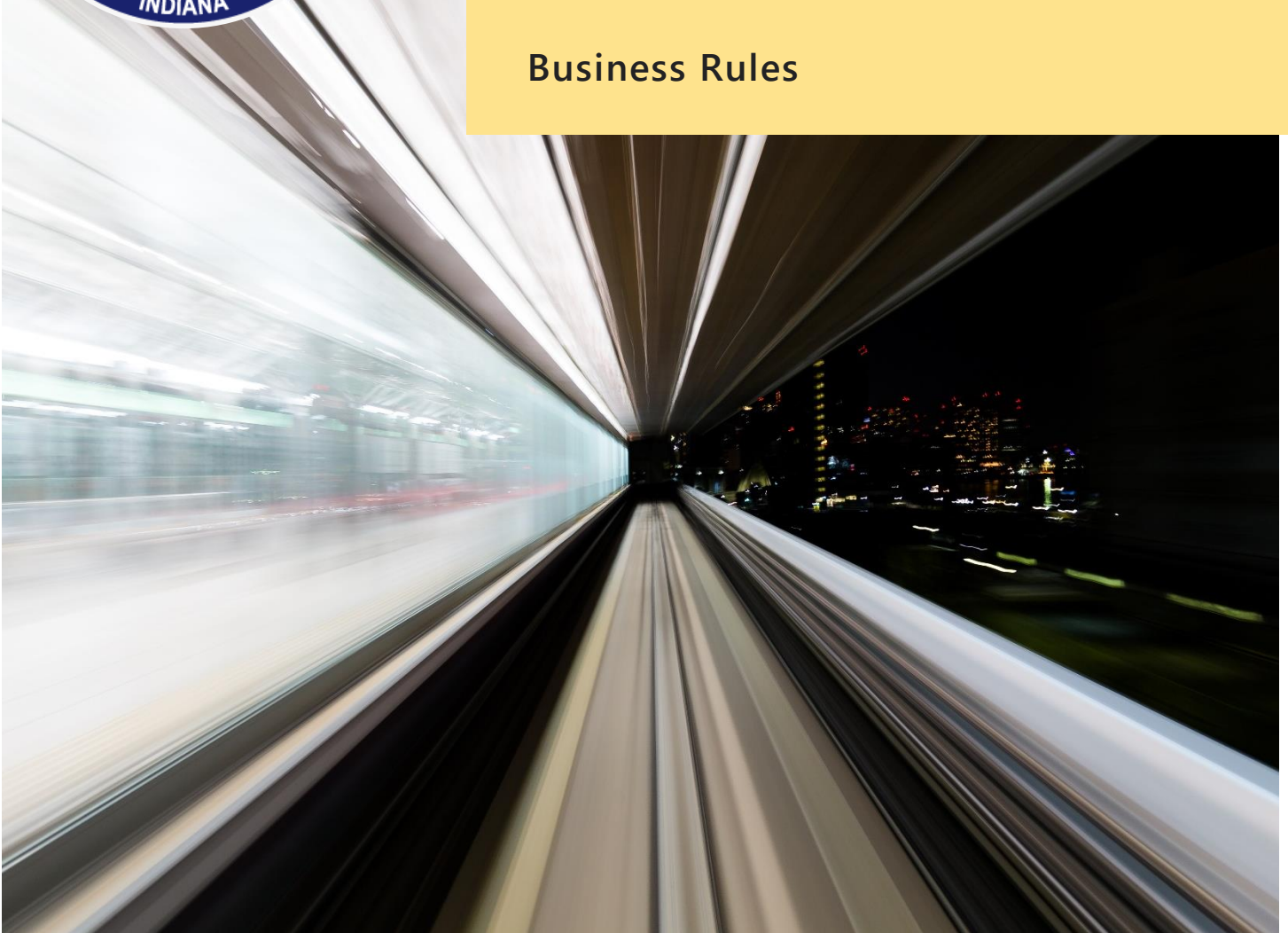




Streamlined Sales Tax

Business Rules



Last revised: March 2025

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Introduction

Indiana is a “full member” of the Streamlined Sales Tax Agreement (SST), a multi-state project to reduce the burden of tax compliance by simplifying and modernizing Sales and Use tax administration through:

- Administration of Sales and Use tax collections at the state level
- Centralized online registration
- Protection of consumer privacy
- Simplification of state and local tax rates
- Simplification of tax remittances
- Simplified administration of exemptions
- Simplified tax returns
- Uniform sourcing rules for taxable transactions
- Uniformity in the state and local tax bases
- Uniformity of major tax base definitions

[Register for SST in Indiana](#). Any changes or updates to registration data should be made at the SST national registration website. The Streamlined Sales and Use Tax Agreement (SSUTA) governs the guidelines for processing, reporting and managing SST activities.

Indiana offers online filing Indiana’s Simplified Electronic Returns (SERs) and payments. Indiana invites “Other” Model SST sellers to file taxes through the [Indiana Department of Revenue’s customer portal, INTIME](#), which enables people to manage taxes in one location.

The rules, policies, reporting requirements, procedures and participation in this document are subject to change.

Contact Information

Indiana Department of Revenue
Attn: **SST Team**
100 N. Senate Ave, N105, MS112
Indianapolis, IN 46204-2253
317-615-2900
instreamlinedsales@dor.in.gov

Attn: **EFT Section**
100 N. Senate Ave, N105, MS112
Indianapolis, IN 46204-2253
317-232-5500
Fax: 317-232-1851
DORCICEFT@dor.in.gov

For online services, transmitting files, or technology testing with Indiana, contact IDORB2BSupport@dor.in.gov.

Responsibilities

All taxpayer information is confidential. DOR expects developers to ensure the security of all SERs and payments during the transmission of taxpayer data.

Indiana requires each Model 1 and Model 2 SST taxpayer to file a return on a monthly basis.

An "Other" Model taxpayer who was registered to file Retail Sales Tax in Indiana before registering for SST should continue to file following the taxpayer's previous filing schedule.

Tax returns must be filed even if no sales tax is due to Indiana.

Physical nexus in Indiana

Taxpayers with physical nexus in Indiana must complete both the SST registration and Indiana business registration forms. The application fee is \$25.

You must register with the [Indiana Secretary of State](#) and, if necessary, the Department of Workforce Development.

No physical nexus in Indiana

Filers that do not have physical nexus in Indiana must file at least one return each calendar year unless they opted for non-filer status before Feb. 11, 2019. Qualifications of a non-filer are discussed elsewhere in this document.

Publications

Find [Indiana SST rates, taxability matrix, and boundaries on DOR's website](#). Information is available on all Sales and Use tax rates for jurisdictions levying taxes within the state. Currently, Indiana is a single-rate state and has no special taxing rules. Indiana's sales tax rate is 7%.

Filing of Returns: SER, ST-103 & INTIME

Model 1 & 2 sellers

Model 1 & 2 sellers must file the SER in Indiana monthly, even if they were filing with Indiana using a different filing frequency before registering for Streamlined Sales Tax. These sellers are required to file one return for all locations.

The SER for Models 1 & 2 is due on the 20th day of the month following the end of the filing period. For example, if the Model 1 or Model 2 seller is filing for Jan. 1 through Jan. 31, the SER is due Feb. 20. If the due date falls on a non-business day, it is due on the first business day following the due date.

The certification of Model 1 Certified Service Providers (CSP) and Model 2 Certified Automated Software (CAS) by the [SST Governing Board](#) is acceptable in the state of Indiana.

"Other" Model sellers

CSPs and CASs may file the SER for "Other" Model clients and for non-Streamlined clients. "Other" models and non-SST clients must file their SERs according to the most recent communication the seller received from DOR.

Model "Other" sellers who are self-filing are [required to file on INTIME](#).

If these sellers choose to change to a different model, the seller will automatically become a monthly filer. The seller will remain a monthly filer even if the seller later chooses to become an "Other" Model seller again.

Non-filer status

Voluntary sellers with *no sales* and *no expectation of sales* in Indiana may opt into non-filer status, which exempts them from being required to file an annual return reporting *no sales tax due*. However, if the seller begins making Indiana sales in the future, they must activate their SST registration.

"Other" Model non-filers

"Other" Model sellers who have no sales in Indiana and no legal requirement to be registered may either chose to not register or end its registration with Indiana. This should be done through the [Streamlined Sales Tax Registration System](#).

[Refer to this document's Appendix for all of Indiana filing rules.](#)

Certified Transmitters (CSPs & CASs)

To become a certified transmitter, a company must first complete testing with Indiana. However, a CSP is not required to further test with Indiana before it can begin to transmit non-Model 1 SERs. CSPs and certified transmitters should be aware of the following:

- SERs for “Other” Model sellers should be filed populating the taxpayer’s SST ID into the SSTPID element in the SSTPFilingHeader.
- SERs for non-SST clients must be filed populating the full 13-character Taxpayer ID (TID/Loc #), assigned to the taxpayer by Indiana, into the StateID element in the SSTPFilingHeader.
- The SST Central Registration System is the “system of record” used by Indiana to determine which sellers are currently Model 1 sellers and which CSP is currently authorized to file on behalf of a particular Model 1 seller. Indiana will continue to reject any Model 1 SER filed by a CSP that is not the CSP associated with the seller for that period per the latest updates from the Central Registration System.
- Indiana will deny the Streamline Allowance on any SER that is not associated with a Model 1 seller per the latest updates from the Central Registration System.
- Indiana will reject any SER associated with an entity
 - without an ID (SSTPID or StateID) that doesn’t exist in Indiana’s database, or
 - doesn’t have a sales tax account in Indiana.
- Indiana expects CSPs to populate their CSP ID into the Transmitter/ETIN element in the TransmissionHeader on all transactions filed using the XML/Web Service technology.

Although Model 1 and Model 2 sellers must file using SERs, all Streamlined Sales Tax participants can [pay Indiana sales tax on INTIME](#). Sellers must use their Indiana Taxpayer Identification Number (TID), found in the welcome letter sent after receiving their SST registration.

When filing a SER or payment for “Other” Model sellers, a CSP can use either the client’s Streamlined Sales Tax ID (SSTID) or TID. When filing for non-Streamlined clients, a CSP should use the client’s TID.

No composite codes are required on the SER.

Payment Handling and Acceptance

Except for Model 1 and Model 2 sellers, as long as total annual sales tax due remains under \$1,000, the seller may remit the tax to Indiana with the annual return. If at any point during the year, the sales tax due to Indiana exceeds \$1,000, the seller must pay the tax due according to monthly filing due dates.

Indiana encourages Model “Other” sellers to electronically remit payments via [INTIME.dor.in.gov](https://intime.dor.in.gov). The payment is due by the last day of the month following the end of the month where the seller accumulated \$1,000 in Indiana sales tax payment.

If Seller A wants to remit by check, Seller A must contact Indiana’s Taxpayer Services Division at 317-233-4015 to request a payment filing coupon.

Electronic Funds Transfers

Indiana supports both ACH debit and credit payments. [Payments may be made on INTIME](#) up to a year before the due date. Taxpayers who select the credit option must follow the CCD+TXP record format on the [EFT-100](#).

Payments by FedWire are allowed only in emergencies. Permission to remit by FedWire must be requested and pre-approved by the EFT Section at 317-232-5500.

Information Report

Indiana does not require SST sellers to submit an Information Report.

Acknowledgement System

Indiana will acknowledge the receipt of SERs and payments within two business days.

Error Code	Description
000001	The transmission file is not well formatted. (There is something wrong with the XML.)
000002	The transmission does not validate.
000003	File was empty.
000004	Content missing.
000005	The FIPS code must be valid for receiving state.
000006	Document Reference does not match Document ID.
000007	Production/Test code does not match Transmitter profile.
000008	The TransmissionManifest count attribute must equal the total number of SST documents in the transmission.
000009	The TransmissionManifest reference element count must equal the total number of SST documents in the transmission.
000010	The TransmissionManifest reference element count must equal TransmissionManifest count element.
000011	The SSTID on a new registration is already in the database.
000012	ETIN of the transmitter at logon must equal the ETIN in the Transmission Header.
000013	Transmitter not valid for Transmission Type.
000014	The SSTID is not in the database. Taxpayers are required to register using the RegNew process prior to submitting any other file.
000015	Duplicate transmission.
000016	Filing Type in Header must match schema(s) of document.
000017	The AcknowledgementManifest count attribute must equal the total number of Acknowledgements in the transmission.
000018	The AcknowledgementManifest reference element count must equal the total number of Acknowledgements.

Error Code	Description
000019	The AcknowledgementManifest reference element count must equal the AcknowledgementManifest count element.
000020	The AcknowledgementManifest reference element count must equal the AcknowledgementManifest count element.
000021	TransmissionPaymentHash in Transmission Manifest must equal sum of all payments in the transmission.
000022	ACH Settlement Date is out of range.
000023	User ID/Password failed authentication.
000024	A document contains a negative payment amount.

The following SST error codes were developed by TIGERS in order to provide standardized acknowledgement feedback from all states for the most typical errors that might be encountered in registering or filing via SST.

Error Code	Description
181007	This CSP is not certified with Indiana.
181008	Per the Central Registration System, this CSP was not this Model 1 sellers CSP.
181009	This CAS is not certified with Indiana.
181011	The transmitter has exceeded Indiana's limits for failed log-in attempts.
181012	The type of payment being submitted is not accepted by Indiana.
181013	The payment amount is negative.
181014	The document ID used for this transmission duplicates a document ID used for a previous transmission.
181015	This return is marked as an original return and there is already an original return on the same tax period.
181018	Taxpayer is not registered for this tax type in Indiana.
181019	Taxpayer ID has an invalid format (13-digit state ID).
181034	SSTP allowance can only be claimed for Model 1 Streamlined Taxpayer.
181035	There is no active Sales account.

Transmission File Size

Indiana has not determined the maximum allowable transmission size. It is anticipated that most CSPs will transmit one SER at a time. If you are a CSP who intends to transmit in bulk, contact IDORB2BSupport@dor.in.gov.

Special Taxing Districts

Indiana does not have special taxing districts.

Sample XML Documents

In addition to the following examples, [the Appendix](#) has detailed explanations of Indiana's expectations for each element of an SER.

Sample SERWithPayment transmission to Indiana for a Model 1 or Model 2 client.

```
<SSTSimplifiedReturnTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns="" >
<TransmissionHeader transmissionVersion="2015V01" >
<TransmissionId>CSP00000101234567890</TransmissionId >
<Timestamp>2017-02-17T12:24:53</Timestamp >
<Transmitter >
<ETIN>CSP000001</ETIN >
</Transmitter >
<ProcessType>P</ProcessType >
<DocumentCount>1</DocumentCount >
</TransmissionHeader >
<SimplifiedReturnDocument >
<DocumentId>CSP00000101234567850</DocumentId >
<DocumentType>SERWithPayment</DocumentType >
<SSTPFilingHeader >
<ElectronicPostmark DateSupplier="Transmitter">2017-02-17</ElectronicPostmark >
<TaxPeriodStartDate>2017-01-01</TaxPeriodStartDate >
<TaxPeriodEndDate>2017-01-31</TaxPeriodEndDate >
<Preparer >
<PreparerName>John Doe</PreparerName >
<PreparerTIN TypeTIN="FEIN">
<FedTIN>123456789</FedTIN >
</PreparerTIN >
<PreparerPhone>3175551234</PreparerPhone >
<PreparerEmailAddress>john.doe@csp.com</PreparerEmailAddress >
</Preparer >
<FilingType>SERWithPayment</FilingType >
<SSTPID>S11111111</SSTPID >
<TIN TypeTIN="FEIN">
<FedTIN>987654321</FedTIN >
</TIN >
<FIPSCode>18</FIPSCode >
</SSTPFilingHeader >
<SimplifiedElectronicReturn >
<ReturnType>O</ReturnType >
<TotalSales>20621.08</TotalSales >
<ExemptionsDeductions>960.00</ExemptionsDeductions >
<TaxableSales>19661.08</TaxableSales >
<StateTaxDueSalesInState>200.22</StateTaxDueSalesInState >
```

```

<StateTaxDueSalesOrigOutOfState>1176.06</StateTaxDueSalesOrigOutOfState>
<StateTaxDueOwnPurchWithdraw>0.00</StateTaxDueOwnPurchWithdraw>
<StateTaxDueFoodDrug>0.00</StateTaxDueFoodDrug>
<TotalTaxDue>1376.28</TotalTaxDue>
<InterestDue>0.00</InterestDue>
<PenaltyDue>0.00</PenaltyDue>
<Discounts>10.04</Discounts>
<SSTPAllowance>110.10</SSTPAllowance>
<Priorpayments>0.00</Priorpayments>
<NewPrepayments>0.00</NewPrepayments>
<AmountDueOrRefund>1256.14</AmountDueOrRefund>
</SimplifiedElectronicReturn>
<FinancialTransaction>
<StatePayment>
<Checking>X</Checking>
<RoutingTransitNumber>074000010</RoutingTransitNumber>
<BankAccountNumber>1234123412</BankAccountNumber>
<PaymentAmount>1256.14</PaymentAmount>
<AccountHolderName>CSP One</AccountHolderName>
<AccountHolderType>1</AccountHolderType> <RequestedPaymentDate>2017-02-17</
RequestedPaymentDate>
<NotIATTransaction>X</NotIATTransaction> </StatePayment>
</FinancialTransaction>
</SimplifiedReturnDocument>
</SSTSimplifiedReturnTransmission>

```

Sample SERWithPayment transmission to Indiana for a CSP filing for a Model "Other" client.

```

<SSTSimplifiedReturnTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns="">
<TransmissionHeader transmissionVersion="2015V01">
<TransmissionId>CSP00000101234567890</TransmissionId>
<Timestamp>2017-02-17T12:24:53</Timestamp>
<Transmitter>
<ETIN>CSP000001</ETIN>
</Transmitter>
<ProcessType>P</ProcessType>
<DocumentCount>1</DocumentCount>
</TransmissionHeader>
<SimplifiedReturnDocument>
<DocumentId>CSP00000101234567850</DocumentId>
<DocumentType>SERWithPayment</DocumentType>
<SSTPFilingHeader>
<ElectronicPostmark DateSupplier="Transmitter">2017-02-17</ElectronicPostmark>
<TaxPeriodStartDate>2017-01-01</TaxPeriodStartDate>
<TaxPeriodEndDate>2017-01-31</TaxPeriodEndDate>
<Preparer>

```

```

<PreparerName>John Doe</PreparerName>
<PreparerTIN TypeTIN="FEIN">
<FedTIN>123456789</FedTIN>
</PreparerTIN>
<PreparerPhone>3175551234</PreparerPhone>
<PreparerEmailAddress>john.doe@csp.com</PreparerEmailAddress>
</Preparer>
<FilingType>SERWithPayment</FilingType>
<SSTPID>S22222222</SSTPID>
<TIN TypeTIN="FEIN">
<FedTIN>987654321</FedTIN>
</TIN>
<FIPSCode>18</FIPSCode>
</SSTPFilingHeader>
<SimplifiedElectronicReturn>
<ReturnType>O</ReturnType>
<TotalSales>20621.08</TotalSales>
<ExemptionsDeductions>960.00</ExemptionsDeductions>
<TaxableSales>19661.08</TaxableSales>
<StateTaxDueSalesInState>200.22</StateTaxDueSalesInState>
<StateTaxDueSalesOrigOutOfState>1176.06</StateTaxDueSalesOrigOutOfState>
<StateTaxDueOwnPurchWithdraw>0.00</StateTaxDueOwnPurchWithdraw>
<StateTaxDueFoodDrug>0.00</StateTaxDueFoodDrug>
<TotalTaxDue>1376.28</TotalTaxDue>
<InterestDue>0.00</InterestDue>
<PenaltyDue>0.00</PenaltyDue>
<Discounts>0.00</Discounts>
<SSTPAllowance>0.00</SSTPAllowance>
<Priorpayments>0.00</Priorpayments>
<NewPrepayments>0.00</NewPrepayments>
<AmountDueOrRefund>1376.28</AmountDueOrRefund>
</SimplifiedElectronicReturn>
<FinancialTransaction>
<StatePayment>
<Checking>X</Checking>
<RoutingTransitNumber>074000010</RoutingTransitNumber>
<BankAccountNumber>1234123412</BankAccountNumber>
<PaymentAmount>1256.14</PaymentAmount>
<AccountHolderName>CSP One</AccountHolderName>
<AccountHolderType>1</AccountHolderType> <RequestedPaymentDate>2017-02- 17</
RequestedPaymentDate>
<NotIATTransaction>X</NotIATTransaction> </StatePayment>
</FinancialTransaction>
</SimplifiedReturnDocument>
</SSTSimplifiedReturnTransmission>

```

Sample SERWithPayment transmission to Indiana for a CSP filing for a non-Streamline client.

```
<SSTSimplifiedReturnTransmission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns="" >
<TransmissionHeader transmissionVersion="2015V01" >
<TransmissionId>CSP00000101234567890</TransmissionId>
<Timestamp>2017-02-17T12:24:53</Timestamp>
<Transmitter>
<ETIN>CSP000001</ETIN>
</Transmitter>
<ProcessType>P</ProcessType>
<DocumentCount>1</DocumentCount>
</TransmissionHeader>
<SimplifiedReturnDocument>
<DocumentId>CSP00000101234567850</DocumentId>
<DocumentType>SERWithPayment</DocumentType>
<SSTPFilingHeader>
<ElectronicPostmark DateSupplier="Transmitter">2017-02-17</ElectronicPostmark>
<TaxPeriodStartDate>2017-01-01</TaxPeriodStartDate>
<TaxPeriodEndDate>2017-01-31</TaxPeriodEndDate>
<Preparer>
<PreparerName>John Doe</PreparerName>
<PreparerTIN TypeTIN="FEIN">
<FedTIN>123456789</FedTIN>
</PreparerTIN>
<PreparerPhone>3175551234</PreparerPhone>
<PreparerEmailAddress>john.doe@csp.com</PreparerEmailAddress>
</Preparer>
<FilingType>SERWithPayment</FilingType>
<StateID>0116325983900</StateID>
<TIN TypeTIN="FEIN">
<FedTIN>987654321</FedTIN>
</TIN>
<FIPSCode>18</FIPSCode>
</SSTPFilingHeader>
<SimplifiedElectronicReturn>
<ReturnType>O</ReturnType>
<TotalSales>20621.08</TotalSales>
<ExemptionsDeductions>960.00</ExemptionsDeductions>
<TaxableSales>19661.08</TaxableSales>
<StateTaxDueSalesInState>200.22</StateTaxDueSalesInState>
<StateTaxDueSalesOrigOutOfState>1176.06</StateTaxDueSalesOrigOutOfState>
<StateTaxDueOwnPurchWithdraw>0.00</StateTaxDueOwnPurchWithdraw>
<StateTaxDueFoodDrug>0.00</StateTaxDueFoodDrug>
<TotalTaxDue>1376.28</TotalTaxDue>
<InterestDue>0.00</InterestDue>
```

<PenaltyDue>0.00</PenaltyDue>
<Discounts>0.00</Discounts>
<SSTPAllowance>0.00</SSTPAllowance>
<Priorpayments>0.00</Priorpayments>
<NewPrepayments>0.00</NewPrepayments>
<AmountDueOrRefund>1376.28</AmountDueOrRefund>
</SimplifiedElectronicReturn>
<FinancialTransaction>
<StatePayment>
<Checking>X</Checking>
<RoutingTransitNumber>074000010</RoutingTransitNumber>
<BankAccountNumber>1234123412</BankAccountNumber>
<PaymentAmount>1256.14</PaymentAmount>
<AccountHolderName>CSP One</AccountHolderName>
<AccountHolderType>1</AccountHolderType> <RequestedPaymentDate>2017-02- 17</RequestedPaymentDate>
<NotIATTransaction>X</NotIATTransaction> </StatePayment>
</FinancialTransaction>
</SimplifiedReturnDocument>
</SSTSimplifiedReturnTransmission>

Appendix

Indiana's Simplified Electronic Returns (SERs) and Payment Business/Validation Rules

Schema Xpath	Indiana's Tax Form Equivalent Line #	Validation Rule
SSTSimplifiedReturnTransmission\transmissionVersion	N/A	This attribute must contain the current SST Schema version supported by TIGERS.
SSTSimplifiedReturnTransmission\TransmissionHeader\TransmissionId	N/A	Must be a unique ID.
SSTSimplifiedReturnTransmission\TransmissionHeader\Timestamp	N/A	This element is required by Indiana.
SSTSimplifiedReturnTransmission\TransmissionHeader\Transmitter\ETN	N/A	
SSTSimplifiedReturnTransmission\TransmissionHeader\ProcessType	N/A	'P' indicates that this is a production transmission. 'T' indicates that this is a test transmission. *'T' test transmissions should only be transmitted to Indiana's EFileServiceTest Web Service.
SSTSimplifiedReturnTransmission\TransmissionHeader\DocumentCount	N/A	This attribute must contain the total number of returns being transmitted in the transaction.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\DocumentId	N/A	
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\DocumentType	N/A	Must be a valid SER Document Type. Enumeration: "SEROnly" "SERWithPayment" "PaymentOnly" "PrePayment"
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\ElectronicPostmark	N/A	This date will be used to determine timely filings. This date must be a valid calendar date. The date should be equal to the current date or a future date.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\TaxPeriodStartDate	N/A	Must be the first day of a month and be earlier than the date in Element/Field #3. This field is calculated based upon the filing frequency of the seller: Monthly filer-date is equal to first day of the filing month. Annual filer - is the first day of the year.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\TaxPeriodEndDate	For Tax Period	Must be the last day of a month and must be later than the date in Element/Field #2. This field is calculated based upon the filing frequency of the seller:

Schema Xpath	Indiana's Tax Form Equivalent Line #	Validation Rule
		Monthly filer - date is equal to last day of the filing month. Annual filer - is the last day of the year.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\PreparerName	N/A	
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\PreparerTIN	N/A	Must be a Social Security Number or Federal Employer Identification Number. FedTIN = preparer's taxpayer ID Attribute TypeTIN = "SSN" or "FEIN"
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\PreparerPhone	N/A	
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\PreparerEmailAddress	N/A	
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\Preparer\SoftwareID	N/A	This element is a 9-character string that identifies the specific software and version of that software that the preparer used to produce the SER.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\FilingType	N/A	Must be 'SEROnly', 'SERWithPayment', 'PaymentOnly', or 'PrePayment'.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\SSTPID or StateID	Taxpayer ID Number	Must be a valid SSTP ID or StateID (State Taxpayer Identification Number) registered in Indiana.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\TIN	Taxpayer ID Number	Must be a Social Security Number or Federal Employer Identification Number. FedTIN = filer taxpayer ID Attribute TypeTIN = "SSN" or "FEIN"
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SSTPFilingHeader\FIPSCode	N/A	Must be '18' for Indiana.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\ReturnType	N/A	Must be 'O' for Original or 'A' for Amended.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\TotalSales	1	Must be > or = 0.

Schema Xpath	Indiana's Tax Form Equivalent Line #	Validation Rule
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\ExemptionsDeductions	2	Must be > or = 0. Must be < or = 'TotalSales' element
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\TaxableSales	3	Must be = 'TotalSales' element minus 'ExemptionsDeductions' element.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\StateTaxDueSalesInState	4	Must be = the portion of 'TaxableSales' element that was due to Indiana sales and has been multiplied by the current Indiana Sales Tax Rate. The current rate is 7%.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\StateTaxDueSalesOrigOutOfState	4	Must be = the portion of 'TaxableSales' element that was due to non-Indiana sales and has been multiplied by the current Indiana Sales Tax Rate (7%).
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\SalesTaxDueOwnPurchWithdraw	6	Must be > or = 0.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\StateTaxDueFoodDrug	N/A	Not used by Indiana.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\JurisdictionDetail	N/A	Not used by Indiana.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\TotalTaxDue	N/A	This is the sum of 'StateTaxDueSalesInState' and 'StateTaxDueSalesOrigOutOfState' and 'StateTaxDueOwnPurchWithdraw'.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\InterestDue	7	This element cannot be less than 0.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\PenaltyDue	8	This element cannot be less than 0.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\Discounts	5	If Element 'Timestamp' is > return's due date, this field must be 0. Otherwise, this field may be populated with Indiana's timely collection allowance. The allowance is calculated using a variable rate that is based on the taxpayer's total

Schema Xpath	Indiana's Tax Form Equivalent Line #	Validation Rule
		Indiana sales tax liability field during the prior fiscal year (sum of Elements 'StateTaxDueSalesInState' and 'StateTaxDueSalesOrigOutOfState' on each return filed during the prior fiscal year: Jul - Jun). The following rates apply to the total fiscal year Indiana tax liability: Liability > \$600,000.00: Rate = .003, Liability > \$59,999.99 and < \$60,000.00: Rate = .006, Liability < \$60,000.00: Rate = .0083. Indiana Discount = 'StateTaxDueSalesInState' and 'StateTaxDueSalesOrigOutOfState' * appropriate rate.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\SSTPAllowance	N/A	Model 1 sellers should refer to the CSP contract to determine the correct method for calculating this allowance. The method to determine the amount of this element for Model 2 sellers is still to be determined.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\Priorpayments	9	This is the sum of EFT payments previously filed. If you filed these payments via INTIME, you may review your INTIME account's payment history to determine the correct amount to report in this element.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\NewPrepayments	N/A	Not used by Indiana.
SSTSimplifiedReturnTransmission\SimplifiedReturnDocument\SimplifiedElectronicReturn\AmountDueOrRefund	10	Must equal (the sum of Element 'TotalTaxDue', 'InterestDue' and 'PenaltyDue' minus (the sum of Element 'Discounts', SSTPAllowance & 'Priorpayments').
SSTSimplifiedReturnTransmission/FinancialTransaction	N/A	Indiana does not accept payment for a group of SER's ('SimplifiedReturnDocument'). Indiana requires each payment to be associated with the applicable return ('SimplifiedReturnDocument').
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/Checking Or '...Savings'	N/A	Checking = "X" or Savings = "X"
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/RoutingTransit Number	N/A	This element must contain the valid, 9-digit ABA Routing Number of the bank from which the payments is to be debited.
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/BankAccountNumber	N/A	This field must contain the bank account number from which the payment is to be debited.

Schema Xpath	Indiana's Tax Form Equivalent Line #	Validation Rule
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/PaymentAmount	N/A	
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/IdentificationNumber	N/A	
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/AccountHolderName	N/A	This element must contain the name of the holder of the account from which the payment is to be debited.
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/AccountHolderType	N/A	This element must contain the type of holder of the account from which the payment is to be debited. Value 1 (for Business) Value 2 (for Personal)
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/StatePayment/RequestedPaymentDate	N/A	Within the ACH debit, there is the ability to request a settlement date to allow for early filing before the due date. The date may not be more than 30 days in the future.
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/RefundDirectDeposit...	N/A	Not used in Indiana.
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/ACHCreditInfo...	N/A	Not used in Indiana. ACH credit payment info should be placed within the 'StatePayment' element.
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/DepositTo529Account...	N/A	Not used in Indiana.
SSTSimplifiedReturnTransmission/SimplifiedReturnDocument/FinancialTransaction/EstimatedPayments...	N/A	Not used in Indiana.