Pursuant to your request for a direct payment permit for sales and use tax, the Department of Revenue, under authority of Indiana Code 6-2.5-8-9, authorizes you to make direct payment of such tax imposed on any purchase, use, storage, or other consumption of tangible personal property.

The Indiana Department of Revenue grants you permission to make a photostatic copy of this authorization to give to your suppliers as proof that the Indiana sales tax will be remitted by you to the Indiana Department of Revenue. Direct payment permits may not be used for the purchase of licensed vehicles or utilities.

Direct payment permits may be issued to contractors on lump sum contracts for the improvement of realty if the contractor supplies a breakdown of the costs of the materials. If no breakdown of the cost of the materials is available, the contractor will be liable for tax on the materials.

Effective July 1, 1989, Indiana Code 6-2.5-8-9 has been revised to make this a permanent permit and no longer requires renewal with the department. This authority may be revoked at any time by the Indiana Department of Revenue with or without cause.

Indiana Department of Revenue
System Services
(317) 486-5155

Equal Opportunity Employer