



Indiana sales tax guide

Standard rate

The standard rate in Indiana for sales tax for 2024 is 7%.

Reduced rate

There is no reduced rate for sales tax in Indiana.

Who is obliged to register sales tax in Indiana

If a retailer does not have a physical presence in Indiana but has exceeded the threshold in the current or previous calendar year, it must register with the department.

Threshold

A retailer must [register for sales tax](#) in Indiana if either of the following conditions is met:

Gross revenue from sales into Indiana exceeding \$100,000, including tax-free sales;
200 or more separate transactions in Indiana.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

If all of your sales in Indiana are through a marketplace platform, you can not register for paying Indiana sales tax: Your marketplace facilitator pays itself. But you should apply for an exemption certificate.

Sales tax payment and filing date

The frequency of filing a tax return depends on the number of tax liabilities:

Annual – \$83.33 or less- 30 days after the end of the frequency;

Quarterly – \$1,000 or less – 30 days after the end of the frequency;

Monthly – More than \$1,000 – 20 days after the end of the frequency.

If the filing due date falls on an off day, sales tax is due the next day. Quarterly filing periods ended last days of April, July, October, and January.

Penalty and interest

Failure to file or pay results in a penalty of 10% of the tax due.



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