

# STATE OF INDIANA

## Indiana Department of Revenue

Indiana Government Center North  
100 North Senate Avenue  
Indianapolis, IN 46204

0700043763866



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3210 WATLING TAXES 8-229

E CHICAGO, IN 46312

FID: 36-3525438/0

TID-Loc: 0003246400-001

Corresp ID: 0700043763866

Date: 04/20/2007

DLN: 0710005066001

Doing Business Name and Address:

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30755 EDISON RD

NEW CARLISLE, IN 46552

Re: Authority for Direct Payment; Sales and Use Tax

Dear Taxpayer:

Pursuant to your request for a direct payment permit, 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. Thank you.

Sincerely,

Indiana Department of Revenue  
Unidentified Payment Section Division  
P.O. Box 6154  
Indianapolis, Indiana 46206-6154  
(317) 615-2527

**EQUAL OPPORTUNITY EMPLOYER**