

STATE OF INDIANA



INDIANAPOLIS, IN 46204-2253

DEPARTMENT OF REVENUE

INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVE

Dear Vendor,

As a vendor at an event in Indiana, you must register with the Indiana Department of Revenue to be a registered retail merchant. You can easily obtain a Registered Retail Merchant Certificate (RRMC) by completing a Business Tax Application (BT-1) at <https://secure.in.gov/apps/dor/bt1/>. If you already are registered as a business with the Indiana Department of Revenue but need to add a tax type such as sales tax, you also can do so with the BT-1 online.

If you still need to register as a retail merchant within a month of the event, to participate in the event you must register at an Indiana Department of Revenue district office to ensure that you have your certificate before the event begins. To find the district office nearest you, visit www.in.gov/dor/3390.htm.

A retail merchant who conducts business without an RRMC commits a Class A misdemeanor according to Indiana law. Retailers also commit a Class D felony if they knowingly fail to collect or remit state sales taxes.

All retail merchants, including those at special events, are subject to visits from the department or enforcement officials to ensure that vendors are operating legally. It is therefore important that all vendors have their RRMCs at their place of sale at all times.

With your cooperation, this event can be enjoyable and profitable for you. Thank you for your help.

Sincerely,

William Bahler
Deputy Commissioner, Tax Administration
Indiana Department of Revenue

AUDITOR'S OFFICE
PARKE COUNTY COURTHOUSE
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TML "HANDMADE EXEMPTION" DEFINED

Handmade: Made or prepared by hand rather than by machine.

Handcrafted: To fashion or make by hand.

Crafted, Crafting, Crafts: To make by hand; to make or construct something in a manner suggesting great care or ingenuity.

(Source: American Heritage® Dictionary)

Based on the above definitions, the following examples illustrate items that will or will not be considered acceptable as "Handmade" by the Parke County Auditor's Office.

Acceptable:

Homemade wooden furniture, wooden décor handcrafted (I.E. shelves, bookcases, tables, birdhouses, etc), paintings and/or drawings by means of oil paints, chalk, pencil, etc. Items constructed with stained glass (not including small sun catchers that can be bought and baked in the oven). Quilts or Afghans you've pieced together. Crocheted doilies, cross-stitched such as wall hangings, shirts, towels, bibs, etc. Dried floral arrangements that have been put together in vases or baskets with thought and planning. Ceramic or pottery items you've molded and painted. Sewn items such as blankets, tree skirts, clothing, doll clothes, etc. Woven rugs, placemats, plants hangers, etc. Macramé items. Hand-dipped candles.

Unacceptable:

Old time photos of persons dressed in antique clothing. Any photographic print or portrait done by means of film or digital files of any person, scenery, location, etc. regardless of framed or not. Items such as poems, inspirational sayings / mottos, names, or family crests that have **been printed off of a computer and put into purchased frames**. Sweatshirts, T-shirts, towels, etc. that have been appliquéd, iron on transfers, screen printed, etc. Kettle corn and **jewelry items** are also not considered handmade. Dried flowers bunched together will not be considered a handmade item. Candles that are made by melting wax and pouring it into a glass jar or container will not be considered handmade.

The sale of animals is prohibited by USDA regulations and Parke County Ordinance 2009-02. Any merchant who violated this ordinance commits a Class C infraction.

This list is meant to be used as a guideline. It will be at the Parke County Auditor's Office's discretion as to the validity of the handcrafted items. Every effort will be given to insure that the vendors with the handcrafted items will be given the exemption. **All items** sold in the booth **must be handmade** in order to claim the exemption.

Updated 1/3/13