The Indiana ST-109-Utility/Communication Exemption Certificate Must be obtained through the IN ST-200 application and must be mailed along with three months' worth of bills from your supplier to the IN Department of Revenue to receive. The application form is available here:
https://www.in.gov/dor/5317.htm

*Examples of the **IN ST-109** and the **IN Utility "In-Lieu-of Letter"**-**We accept either:***

Form
ST–109
State Form 45639
(R7 / 3–18)

Indiana Department of Revenue
Indiana Utility/Communication
Sales Tax Exemption Certificate

Correspondence ID:

This is your new Utility/Communication Sales Tax Exemption Certificate (Form ST–109). This exemption is issued based on the information provided on the Application for Utility Sales Tax Exemption (Form ST–200). Any changes in the manner in which the utility is used, changes in ownership of the business, or the addition or deletion of equipment connected to the meter (for water, gas, electricity, or steam) require a new application. **In the event it is determined that you do not qualify for the exemption, a revocation will be issued to both you and the utility company.**

DBA/
Meter:

Utility Company:
Utility Type:
Meter:
Account:
Approval Date:

Primary:

The utility/communication services purchased by the use of this exemption certificate shall be used for an exempt purpose pursuant to the State Gross Retail Tax Act, under IC 6–2.5–4–5, IC 6–2.5–4–6, and/or IC 6–2.5–5.27. This exemption is subject to review by the Department of Revenue.

Forward this copy to your utility company.

Authorized Taxpayer's Signature: _____ Date: _____

If you have any questions, or need to report a change in the use of the meter, contact the department at (317) 232–2339.

INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor
Adam J. Krupp, Commissioner

Indiana Government Center
100 N. Senate Ave, Rm 248
Indianapolis, IN 46204-2253

RE: Utility/Telecommunications Exemption
TID:

Dear Taxpayer:

Please be advised that this letter is being issued in lieu of the Utility Exemption Certificate (Form ST109). All present and future metered utility and/or telecommunications accounts, excluding sewer charges, billed under the legal entity name of_____registered under Taxpayer Identification Number # are exempt from the requirement of paying Indiana Sales Tax only. This blanket exemption letter is an exception to the normal requirement of providing an ST-109 for each utility account/meter.

Please provide a copy of this blanket exemption to each of your utility/telecommunication providers.

Should you have any questions, please contact the Indiana Department of Revenue at (317) 232-2339.

Sincerely,

Indiana Department of Revenue