



Form REF-1000
State Form 50854
(R7 / 5-17)

Indiana Department of Revenue
Claim for Fuel Tax Refund

Mailing/Contact Information:
Indiana Department of Revenue
Special Tax Division
P.O. Box 1971
Indianapolis, IN 46206-1971
(317) 615-2630
fetax@dor.in.gov

Section A: Information	
Individual or Business Name	Social Security Number or Federal Identification Number
Street Address	Indiana Taxpayer Identification Number
City, State and ZIP Code	Refund Period
Telephone Number	Email Address
Use of Fuel (Only Check One):	
<input type="checkbox"/> A – Agriculture	<input type="checkbox"/> E – Local Transit Systems
<input type="checkbox"/> B – Aviation	<input type="checkbox"/> F – Maintenance
<input type="checkbox"/> C – Building/Construction	<input type="checkbox"/> G – Manufacturing
<input type="checkbox"/> D – Export	<input type="checkbox"/> H – Marine
<input type="checkbox"/> I – Mining	<input type="checkbox"/> J – Railroad
<input type="checkbox"/> K – Refrigeration	<input type="checkbox"/> L – Taxicabs
<input type="checkbox"/> M – Other (Specify) _____	

Section B: Refund Computation		
You may use only one gas tax rate and special fuel tax rate per claim form.	Gasoline (Use Whole Gallons)	Special Fuel (Use Whole Gallons)
1. Beginning Inventory		
2. Total Purchases		
3. Total Available Gallons (Line 1 plus Line 2)		
4. Gallons Used for Taxable Purposes		
5. Gallons Used for Exempt Purposes (From Section C, Line 11)		
6. Ending Inventory (Line 3 minus Line 4 minus Line 5)		
7. Proportional Gallons Eligible for Refund (From Section D, Line 6)		
8. Total Gallons Eligible for Refund (Line 5 plus Line 7)		
9. Fuel Tax Rate (See table below)		
10. Fuel Tax Refund (Line 8 multiplied by Line 9)		
11. Collection Allowance Adjustment		
12. Total Amount of Refund (Line 10 minus Line 11)		
13. Surcharge Tax Rate (See table below)		
14. Surcharge Tax Refund (Line 8 multiplied by Line 13)		
15. Total Amount of Refund (Line 12 plus Line 14)		

Fuel Tax Rate Table		
Refund Tax Period	Gasoline Tax Rate	Special Fuel Tax Rate
Prior to July 1, 2017	\$0.18	\$0.16
On or after July 1, 2017	\$0.28	\$0.26

Surcharge Tax Rate Table	
Refund Tax Period	Surcharge Tax Rate
Prior to July 1, 2017	Not Applicable
On or after July 1, 2017	\$0.21 per gallon

Section C: Exempt Use Details

1. Vehicle or Equipment Type	2. Make and Model	3. Licensed with the BMV	4. Description of Use	5. Exempt Gallons Used (Whole Gallons)	
				Gasoline	Special Fuel
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
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		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
6. Subtotal					
7. Tax-Paid Gallons Used to Denature Alcohol					
8. Tax-Paid Gallons Exported to Another State					
9. Tax-Paid Gallons Used in a Motorboat on Lake Michigan or the Ohio River					
10. Tax-Paid Gallons Sold to the U.S. Government					
11. Total to Report in Section B, Line 5 (Line 6 plus Line 7 plus Line 8 plus Line 9 plus Line 10)					

Section D: Proportional Use Exemption Details					
1. Vehicle Type	2. Weight of Vehicle	3. Gallons Used (Whole Gallons)	4. Exempt Percentage (See chart below)	5. Whole Gallons Eligible for Refund (Column 3 multiplied by Column 4)	
				Gasoline	Special Fuel
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs				
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs				
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs				
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs				
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs				
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs				
6. Total to Report in Section B, Line 7					

Bookmobile	25%	Milk Tank Truck	30%	Service Truck with Pneumatic Drill	15%
Boom Truck/Block Boom	20%	Mobile Crane	42%	Sewer Cleaning Truck/Sewer Jet/Sewer Vactor	35%
Bulk Feed Truck	15%	Pneumatic Tank Truck	15%	Snow Plow Truck	10%
Car Carrier with Hydraulic Winch	10%	Ready Mix Concrete Truck	30%	Spray Truck	15%
Carpet Cleaning Van	15%	Refrigeration Truck	15%	Super Sucker Truck	90%
Digger-Derrick Truck	20%	Salt Spreader/Dump Truck with Spreader	15%	Sweeper Truck	20%
Dump Truck	23%	Sanitation Dump Trailer	15%	Tank Transport	15%
Fire Truck	48%	Sanitation Truck	41%	Tank Truck	24%
Hot Asphalt Distribution Truck	10%	Seeder Truck	15%	Truck with Power Take-Off Hydraulic Winch	20%
Leaf Truck	20%	Semi-Tractor and Dump Trailer Combo	15%	Wrecker	10%
Lime Spreader Truck	15%	Semitractor Wrecker	35%		
Line Truck/Aerial Lift Truck	20%	Service Truck with Jack Hammer	15%		

This claim must be signed by the taxpayer or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney form must be attached.

I hereby certify that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid. I further understand that this refund may be applied to any liability which I currently have outstanding. Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete.

Printed Name _____ Signature _____ Date _____

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For Department Use Only:

Auditor/Tax Analyst _____ Date _____

Supervisor _____ Date _____

Commissioner _____ Date _____

Instructions for Completing the Claim for Fuel Tax Refund

What is the REF-1000?

The REF-1000 form is used to file a claim for a refund of un-dyed special fuel excise tax, gasoline excise tax, and surcharge tax.

Who should file?

Anyone who purchased un-dyed special fuel or gasoline, paid the Indiana excise tax and surcharge tax, and later used it for an exempt purpose. If the fuel is being used in a vehicle, the declared gross weight must be 26,000 pounds or less.

Indiana Motor Carriers and IFTA Carriers should use Form MCS-1789 to file a claim for refund.

Individuals or businesses who are subject to the special fuel excise tax but wish to claim a refund of the surcharge tax should use Form GA-110L.

What are some examples of exempt usage?

- Operating agricultural equipment (tractors, combines, harvesters). Vehicles registered by the Indiana Bureau of Motor Vehicles are not eligible for refund.
- Operating off-highway equipment (cranes, forklifts, sawmills, stationery engines, in-plant industrial use).
- Using fuel for non-highway purposes (planes, trains, home heating).
- Operating as a common carrier of passengers, including a taxicab as defined in Indiana Code 6-6-1.1-103(l).
- Operating a for-hire bus as defined in Indiana Code 9-13-2-66.7.
- Operating a public transportation vehicle or public transit system.
- Operating a vehicle using mounted equipment with a common fuel supply reservoir may qualify for a proportional use exemption.
- Purchasing Indiana tax-paid fuel for export.
- Selling Indiana tax-paid fuel to the U.S. Government.
- Using Indiana tax-paid fuel to denature alcohol.
- Operating refrigeration units mounted on motor vehicles with a separate fuel tank exclusively for cooling.

When should I file?

A claim for refund can be filed on a monthly, quarterly, semi-annual or annual basis.

Special fuel claims must be filed within 3 years of the date of purchase. For example, you purchased special fuel on July 20th, 2015. You have until July 20th, 2018 to file a claim for refund.

Gasoline claims must be filed by April 15th of the year succeeding 3 years from the date of purchase. For example, you purchased gasoline on July 20th, 2015. You have until April 15th, 2019 to file a claim for refund.

What type of documentation is proof that tax was paid?

- Invoices/Receipts/Reports that include:
 - o Name and address of seller
 - o Name of purchaser
 - o Number of gallons purchased

- o Date purchased
- o Type of fuel purchased
- o Amount of tax paid
- MF-360 (Consolidated Gasoline Monthly Tax Return)
- SF-900 (Consolidated Special Fuel Monthly Tax Return)
- Tax returns for other states showing gallons exported from Indiana

Questions

If you need further assistance, you can contact us at (317) 615-2630 or at fetax@dor.in.gov.

Section A: Information

Name – Enter the name of the individual or entity making the claim.

Address – Enter the location address.

Telephone Number – Enter the point of contact phone number for the person responsible for completing the claim.

Social Security Number (SSN)/Federal Employer Identification Number (FEIN) – If the claim is for an individual, enter the SSN. If the claim is for an entity, enter the FEIN.

Indiana Taxpayer Identification Number (TID) – Enter the ten-digit TID. If you do not know the TID, leave this space blank.

Refund Period – Enter the beginning and ending dates of the period being claimed.

Email Address – Enter the email address of the person responsible for completing the claim. If you do not have an email address, leave this space blank.

Use of Fuel – Mark the appropriate box to indicate how the fuel was used.

Section B: Refund Computation

Separate refund claim forms must be filed for different gasoline and special fuel tax rates.

Example: Fuel is purchased for a non-taxable use for the period April 1, 2017 through September 30, 2017. Two (2) separate refund claims must be filed.

1st claim --file for period April 1, 2017 through June 30, 2017 (tax rate for gasoline and special fuel at \$0.18 and \$0.16, respectively)

2nd claim --file for period July 1, 2017 through September 30, 2017 (tax rate for gasoline and special fuel at \$0.28 and \$0.26, respectively)

Line 1 – Enter the beginning inventory for this period. This is applicable only to those with storage facilities.

Line 2 – Enter the total gallons purchased.

Line 3 – Line 1 plus Line 2.

Line 4 – Enter the gallons used in a taxable manner.

Line 5 – Enter the amount from Section C, Line 11.

Line 6 – Line 3 minus Line 4 minus Line 5.

Line 7 – Enter the amount from Section D, Line 6.

Line 8 – Line 5 plus Line 7.

Line 9 – Enter the applicable rate from the table.

Line 10 – Multiply Line 8 by Line 9.

Line 11 – Enter the sum of all collection allowance credits from your invoices (special fuel only).

Line 12 – Line 10 minus Line 11.

Line 13 – Enter the applicable rate from the table.

Line 14 – Multiply Line 8 by Line 13,

Line 15 – Add Line 12 plus Line 14.

Section C: Exempt Use Details

This section must be completed if you have an entry in Section B, Line 5. Attach additional sheets if necessary.

Column 1 – Enter the type of vehicle or equipment.

Column 2 – Enter the make and model.

Column 3 – Indicate if the vehicle is licensed with the Indiana Bureau of Motor Vehicles.

Column 4 – Describe how the fuel was used in an exempt manner (e.g., plowing fields, building construction, home heating, operating a taxicab).

Column 5 – Enter the whole gallons consumed in an exempt manner.

Line 6 – Enter the totals from Column 5.

Line 7 – Enter the number of Indiana tax-paid gallons used to denature alcohol (Gasoline only).

Line 8 – Enter the number of Indiana tax-paid gallons exported from Indiana to another state.

Line 9 – Enter the number of Indiana tax-paid gallons used in a motorboat on Lake Michigan or the Ohio River. (Gasoline Only).

Line 10 – Enter the number of Indiana tax-paid gallons sold to the U.S. Government.

Line 11 – Line 6 plus Line 7 plus Line 8 plus Line 9 plus Line 10.

Section D: Proportional Use Exemption Details

This section must be completed if you have an entry in Section B, Line 7. Proportional use exemptions apply to fuel consumed by commercial equipment being used on a vehicle that shares

a common fuel reservoir. Each vehicle type must be listed on a separate line. Attach additional sheets if necessary.

If you operate a type of vehicle that is not listed, please contact our office at (317) 615-2630.

Column 1 – Enter the type of vehicle from the list.

Column 2 – Mark the applicable box.

Column 3 – Enter the whole gallons consumed.

Column 4 – Enter the applicable exemption percentage from the chart.

Column 5 – Multiply Column 3 by Column 4.

Line 6 – Enter the total(s) from Column 5.