

Indiana Department of Revenue

Form REF-1000

State Form 50854
(R4/1-09)

Consolidated Application for Fuel Tax Refund

Refund Period Beginning _____ Refund Period Ending _____

Section I: Information Section

	2. Social Security #
1. Name or Business Name (Please Type or Print)	3. Federal I.D. # (if applicable)
Address	4. Taxpayer ID # (TID)
City, State and ZIP	5. County

6. License Type(s) (check box(es)) and # A Gasoline Distributor B Special Fuel Provider C License # _____

<p>7. Ownership Type (check one)</p> <p><input type="checkbox"/> A Sole Owner <input type="checkbox"/> E Federal Govt. <input type="checkbox"/> I Public Schools <input type="checkbox"/> B Partnership <input type="checkbox"/> F State Govt. <input type="checkbox"/> J Other (Specify) _____ <input type="checkbox"/> C Commercial <input type="checkbox"/> G Municipal Govt. <input type="checkbox"/> D Corporation <input type="checkbox"/> H County Govt.</p>	<p>8. Use of Fuel (check one)</p> <p><input type="checkbox"/> E Local Transit Systems <input type="checkbox"/> A Agriculture <input type="checkbox"/> F Maintenance <input type="checkbox"/> J Railroad <input type="checkbox"/> B Aviation <input type="checkbox"/> G Manufacturing <input type="checkbox"/> K Refrigeration <input type="checkbox"/> C Building/Constr. <input type="checkbox"/> H Marine <input type="checkbox"/> L Taxicabs <input type="checkbox"/> D Export <input type="checkbox"/> I Mining <input type="checkbox"/> M Other (Specify) _____</p>
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Section II: Computation You may only use one gas tax rate, special fuel tax rate, and one sales tax rate per application.

Type of Fuel		Gasoline*		Special Fuel
1. Beginning Inventory (Use Whole Gallons)	1A	Gals.	1B	Gals.
2. Purchases (Attach Invoices)	2A		2B	
3. Total Available Gallons (Add Lines 1 and 2)	3A		3B	
4. Gallons used for Taxable Purposes	4A		4B	
5. Gallons used for Nontaxable Purposes (Gallons eligible for refund from Section III)	5A		5B	
6. Ending Inventory (Subtract Lines 4 & 5 from Line 3)	6A		6B	
7. Proportional Gallons Eligible for Refund (From Section VI)	7A		7B	
8. Total Gallons Eligible for Refund (Add Lines 5 and 7)	8A		8B	
9. Fuel Tax Rate (See Chart 1 for Rate) Enter the rate amount on Line 9A.	9A		9B	.16
10. Amount of Fuel Tax Refund (Line 8 x Line 9)	10A		10B	
11. Adjustment for Collection Allowance (if applicable) See Instructions	11A	Gasoline Does Not Qualify	11B	
12. Enter Amount of Sales Tax Due (See Chart 2 for Rate) Enter the rate amount on Line 12A or 12B.	12A		12B	
13. Enter Amount of Refund (Subtract Lines 11 & 12 from Line 10)	13A		13B	

* The term Gasoline includes Gasohol, see instructions.

This application must be signed by the taxpayer or authorized agent before it will be accepted by the Department. (45 IAC 10-6-2).
See Section VII: Signature/Authorization

Before a refund can be authorized - all applicable areas must be completed.

Section III: Gasoline and/or Special Fuel Consuming Equipment

List all fuel consuming equipment, including licensed vehicles, non-highway equipment and building construction equipment. Indicate the total gallons of fuel consumed by vehicle and/or equipment type, during the period for which the refund is claimed.

Type	Make	License Number	Model	Amount of gasoline and/or special fuel used.	
				Gasoline	Special Fuel
				Gals.	Gals.
				Gals.	Gals.
				Gals.	Gals.
				Gals.	Gals.
				Gals.	Gals.
				Gals.	Gals.
				Gals.	Gals.
(Attach additional list if necessary.)			Total Gallons	Carry To Section II Line 5A	Carry To Section II Line 5B

Section IV: Gasoline and/or Special Fuel used in Agricultural Production (listed in Section III above.)

Number of acres owned or rented for use by applicant _____ Acres under cultivation _____
 Acres custom-farmed that are not owned or rented by the applicant _____

Indicate the type of crops farmed, the acreage per crop and the total number of operations* performed for each crop listed (attach additional list if necessary). *Operations may include each time you: plow; disk; plant; cultivate; etc.	Crop	Crop Acreage	Total Operations* for each Crop	
			Gasoline	Special Fuel

List the number of gallons of gasoline or special fuel consumed in other farm operations, such as fuel used in the care of livestock, to grind feed, to pump water, etc.

Gasoline	Special Fuel	Describe these uses in detail. Be certain to indicate the number and type of livestock.
Gals.	Gals.	

Section V: Motorboats and Other Exempt Uses (listed in Section III above.)

If the tax paid gasoline and/or special fuel is used in a motorboat, indicate the river or lake on which the motorboat was operated.

Other Exempt Uses (provide detailed explanation)

Section VI: Proportional Use Exemption Refund Only

1 Enter the Type of Vehicle (See instructions)	2 No. of Vehicles	3 Liability Period		4 Eligible Miles Traveled	5 Eligible Gallons Consumed Use Whole Gallons	6 Exempt Percentage (see chart on page 3 of instructions)	7 Proportional Use Exempt Gallons Col. 5 x Col. 6	
		Beginning Date	Ending Date				Gasoline	Special Fuel

When form is completed, please return to: **Indiana Department of Revenue
Special Tax Section
P. O. Box 1971
Indianapolis, IN 46206-1971**

Carry To Section II Line 7A A.	Carry To Section II Line 7B B.
Total Gallons	

Section VII: Signature/Authorization

This application must be signed by the taxpayer or authorized agent before it will be accepted by the Department. (45 IAC 10-6-2).

Applicant agrees, under penalty of perjury, that the information given on this form is, to the best of their knowledge, true, accurate, and complete. This form must be signed by an owner, partner, or corporate officer or by an authorized agent. If signed by authorized agent, a properly completed power of attorney must be attached to this form.

Taxpayer or Authorized Agent _____ Title _____
Type or Print

Signature _____ Date Signed _____
E-mail Address

Phone # _____ Fax # _____

I authorize the Department to discuss my return with my tax preparer. Yes No

 Your Signature Date

Paid Preparer's Name _____ Address _____ City _____ State _____ ZIP Code + 4 _____	<input type="checkbox"/> Federal I.D. Number, <input type="checkbox"/> PTIN OR <input type="checkbox"/> Social Security Number _____ Preparer's daytime telephone number _____ Preparer's Signature _____ Date _____
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Form REF-1000 Instructions

Who Should File This Form?

Anyone who purchases undyed special fuel and/or gasoline, pays the Indiana special fuel and/or gasoline excise tax, and later uses the undyed special fuel and/or gasoline for an exempt (tax-free) purpose should file this form in order to get a refund of the fuel tax(es) paid. Per 45 IAC 12-1-7(1)(2), the definition of Gasoline includes Gasohol.

Indiana Motor Carriers and IFTA Carriers must file for a refund on Form MCS-1789, Proportional Use Exemption Refund for Special Fuel Tax and Gasoline Tax.

Reasons for a fuel tax refund include:

- * for agricultural purposes or operating off highway equipment
- * using special fuel for non-highway purpose (planes, trains, home heating)
- * operating as a common carrier of passengers including a taxicab (as defined in Indiana Code 6-6-1.1-103(1))
- * operating an intercity bus as defined in Indiana Code 9-13-2-83
- * operating a public transportation vehicle or public transit system
- * sale of tax paid, undyed special fuel that has been exported
- * sale of tax paid fuel to the U.S. Government.

Reasons that a special fuel and/or gasoline tax refund would be denied include vehicle or equipment use such as:

- * operating farm plated motor vehicles
- * operating school buses
- * operating non-highway equipment with dyed special fuel

If you operate a vehicle which shares a common fuel supply tank that operates both the vehicle and the mounted equipment, complete Section VI.

How Often Can I File A Claim For Refund?

A claim for refund can be filed monthly, quarterly, semi-annually, or annually. However, your claim for special fuel refund cannot be filed more than three (3) years after the date the undyed special fuel was purchased. Example: You purchased and paid tax on undyed special fuel on July 15, 2000. You have until July 15, 2003 to claim your refund.

Gasoline refunds must be filed by April 15th of the year succeeding three (3) years after the date the gasoline was purchased. Example: You purchased and paid tax on gasoline on July 15, 2000. You have until April 15, 2004 to claim your refund.

Section I: Information Section

1. Type or print applicant's name, business name, address,
2. Social Security number,
3. Federal ID number (if applicable),
4. Taxpayer ID number (TID), and
5. County where business is located.
6. License Type and number: If you are licensed as a gasoline dis-

tributor and/or hold a special fuel license with the Department, check the appropriate box(es) and enter your license number.

7. Check type of Ownership (check one)
8. Fuel use type (check the most common one used). *Examples of some different types of exempt usage of the special fuel and/or gasoline are on the last page of the instructions.* If you fail to include this information, your refund may be delayed or denied.

Section II: Computation

Line 1: Enter the beginning inventory for this period. **All gallon amounts should be stated in whole gallons.** This will only apply to taxpayers with storage facilities.

Line 2: Enter the total gallons of fuel purchased and attach supporting invoices. *Each invoice must contain certain information, Section VI, "Documentation Required".*

Line 3: Add Lines 1 and 2. This is your total available gallons.

Line 4: Enter the total gallons of fuel consumed in a taxable manner.

Line 5: Enter gallons consumed in a nontaxable manner.

Line 6: Ending inventory. Subtract Lines 4 and 5 from Line 3.

Line 7: Proportional gallons eligible for refund from Section VI.

Line 8: Enter the total gallons of special fuel and/or gasoline eligible for refund. Add Lines 5 and Line 7.

Line 9: Fuel Tax Rate. See Chart 1 on last page of instructions.

Line 10: Amount of fuel tax refund. Multiply Line 8 by Line 9.

Line 11: Collection Allowance. *(For Special Fuel Only)* Add the sum of all collection allowance credits from your invoices and enter on this line.

Line 12: Calculate the sales tax due on gallons purchased exempt from Indiana sales tax and subsequently used in a taxable manner. Take the average price per gallon of special fuel and/or gasoline and multiply the amount by the number of gallons subject to sales tax and then multiply that amount by percentage from Chart 2. (See Chart 2 on last page of instructions.)

Line 13: Enter the net amount of refund. Subtract Lines 11 and 12 from Line 10.

Section III: Gasoline and/or Special Fuel Consuming Equipment

If you wish to obtain a refund of your Indiana fuel tax, you must complete this section. If there is not enough room, attach a separate listing.

Section IV: Gasoline and/or Special Fuel Used in Agricultural Production

If you are claiming a refund of fuel taxes because the fuel was used for agricultural purposes, you must complete this section. **Example:** If you own 20 acres in which you are cultivating a corn crop, you would indicate “corn” as the crop, 20 as the crop acreage, and the total operations for each crop would be the number of times you drove your vehicle over the crop in order to cultivate your agricultural product.

You must also indicate the total gallons of fuel used in other farm operations. Examples of this would include fuel used to grind feed, pump water, etc. Provide a detailed explanation of your exempt usage in this box.

Section V: Motorboats and Other Exempt Uses

If you are claiming a fuel tax refund for motorboats or some purpose other than agricultural, you must provide a detailed explanation and should attach additional sheets if necessary.

Note: Gasoline used on an Indiana lake is not eligible for a refund.

Section VI: Proportional Use Exemption Refund Only

Indiana Motor Carriers and IFTA Carriers must be Certified by the Motor Carrier Service Division before applying for a refund. Carriers must complete application PROP-1 before April 1st to be eligible for filing a Form MCS 1789.

This section must be completed to obtain a refund of taxes paid on motor fuel consumed in a motor vehicle which has a common fuel reservoir. This common reservoir is used to propel the motor vehicle along the highway and also to propel a power take off unit used for commercial purposes. If you operate a type of vehicle for which a proportional use exemption should be allowed, and it is not listed or is listed but you have proof that the vehicle(s) is entitled to a different percentage, please contact our office at (317)615-7200 to determine the correct percentage.

Column 1: Enter the type of vehicle currently approved for the proportional use refund. A list is located on page 3 of instructions.

Column 2: Enter the number of vehicles for each type listed in Column 1.

Column 3: Enter the liability (time) period for which you are claiming a refund for each vehicle listed in Column 1. A refund may be claimed for any liability period within the three (3) year statute of limitations. See on the first page of instructions “How Often Can I File A Claim For Refund?”.

Column 4: Enter the eligible miles traveled.

Column 5: Eligible Gallons Consumed: Using whole gallons only, enter the total gallons of Indiana tax paid fuel consumed by the appropriate vehicles identified in Column 1 for each trip during which the other commercial equipment was utilized.

Column 6: Enter exempt percentage (“Proportional Use Exemption” on last page of instructions) for each vehicle listed in Column 1.

Column 7: Enter the proportional use exempt gallons by multiplying the eligible gallons in Column 5 by the applicable percentage in Column 6. This amount is then carried to Section II, Line 7A or Line 7B.

Proportional Use Exemption Refund for Special Fuel Tax and Gasoline Tax

In order to receive a proportional use exemption refund for special fuel tax and gasoline tax, you must provide proof that:

1. The special fuel tax or gasoline tax has previously been paid to the Department;
2. The Indiana tax paid fuel was used to operate the other commercial equipment mounted on the motor vehicle.

The proportional use exemption is only allowed for fuel used to operate the other commercial equipment mounted on the motor vehicle during the trips when that mechanism is actually used. Proof of operation should include some type of shipping document such as a bill of lading.

Documentation Required

The following will be accepted for proof of tax paid (only one required):

- ◆ MF-360
- ◆ SF-900
- ◆ SF-701
- ◆ Original Invoices
- ◆ Copies of invoices with completed REF-1000A (Affidavit of Certification of Tax Paid Invoices).

The Affidavit must be completed, signed, and notarized by the supplier.

The Department requires that original receipts contain at least the following information:

- *name and address of seller
- *type of fuel purchased
- *number of gallons purchased
- *amount of tax paid
- *date the fuel was purchased
- *customer’s name

If you have a type of vehicle for which you use separate fuel types, you must enter them separately on this form. **Example:** you operate two (2) dump trucks. One (1) dump truck operates on special fuel and one (1) dump truck operates on gasoline. You must make separate entries on the form for each of these dump trucks.

Section VII: Signature/Authorization

This application must be signed by the taxpayer or by an authorized agent, with a properly completed power of attorney form attached, before it will be accepted by the Department (45 IAC 10-6-2).

How soon will I have my refund?

If you completed all the information on the form, provided accurate and complete proof of Indiana tax paid, and included all required attachments, you may receive your refund in four to six weeks. However, any incomplete claims will be delayed until such time that we are able to obtain the additional information from you. **Questions? Call our office at (317) 615-2720 or (317) 615-2559.**

Chart 1 - Fuel Tax Rate

(Gasoline) Fuel Tax Period	Rate
Before 01/01/03	.15
On or after 1/01/03	.18

Chart 2 - Sales Tax Rate

Sales Tax Period	Rate
From 01/01/83 through 11/30/02	5% (.05)
From 12/01/02 through 03/31/08	6% (.06)
From 04/01/2008 and forward	7% (.07)

Below are some examples of exempt usage.

Agricultural uses include tractors, combines, implements of husbandry, feed grinding, crop production and harvesting, and land reclamation. *Vehicles registered by the Indiana Bureau of Motor Vehicles as farm trucks are not eligible for refund.*

Mining, manufacturing, and other industrial uses include cranes, backhoes, in-plant use, generators, forklifts, and sawmills.

Building and construction uses include backhoes, bulldozers, trenchers, graders, forklifts, generators, and stationary engines. Stationary engines are engines fueled by special fuel or gasoline that perform utility functions around machine shops, construction sites, and farms, which are not designed for, intended for, or generally capable of propelling a motor vehicle.

If you are an unlicensed **exporter** and have purchased undyed special fuel for export on which you have paid Indiana special fuel tax, you are eligible for a refund of the Indiana special fuel tax. You must provide proof of payment of the destination state tax to obtain the refund. A wholesale distributor who is exporting tax paid, clear fuel out of a bulk plant in Indiana by tank wagon vehicles, may claim a refund for the Indiana tax paid, if the destination of the vehicle does not exceed 25 miles from the Indiana border (IC 6-6-2.5-30(d)).

A **public transportation corporation** may claim a refund of tax paid on fuel used for the transportation of persons for compensation within the territory of the corporation.

A **public transit department of a municipality** may claim a refund of tax paid on fuel used for transporting persons for compensation within a service area, no part of which is more than five (5) miles outside the corporation limits of the municipality.

Marine and railroad uses are generally exempt.

A **common carrier of passengers**, including a business operating a taxicab (as defined in IC-6-6-1.1-103(1)) and used by the carrier to transport passengers within a service area may claim a refund of tax paid on special fuel. The service area is not larger than one (1) county, and counties contiguous to that county.

Home heating uses are exempt.

Maintenance uses are exempt.

Refrigeration units mounted on motor vehicles operating from a separate fuel tank exclusively for cooling purposes.

Proportional Use see Section VI instructions on page 2.

Proportional Use Exemption

Air Conditioning Unit for Buses.....	10%	Refrigeration Truck.....	15%
Bookmobile.....	35%	Salt Spreader - Dump with Spreader	15%
Boom Trucks-Block Boom	20%	Sanitation Dump Trailers	15%
Bulk Feed Trucks	15%	Sanitation Truck	41%
Car Carrier with Hydraulic Winch.....	10%	Seeder Truck	15%
Carpet Cleaning Van	15%	Semi Wrecker.....	35%
Cement Mixers.....	30%	Service Truck with Jackhammer, Pneumatic Drill.....	15%
Distribution Truck-Hot Asphalt	10%	Sewer Cleaning Truck, Sewer Jet, Sewer Vactor.....	35%
Dump Trailers	15%	Snow Plow	10%
Dump Trucks.....	23%	Spray Truck	15%
Fire Truck.....	48%	Super Sucker	90%
Leaf Truck.....	20%	Sweeper Truck	20%
Lime Spreader.....	15%	Tank Trucks.....	24%
Lime Truck-Digger/Derrick, Aerial Lift Truck.....	20%	Tank Transport	15%
Milk Tank Trucks	30%	Truck with Power Take Off Hydraulic Winch	20%
Mobile Cranes.....	42%	Wrecker.....	10%
Pneumatic Tank Truck	15%		