



Form  
**IVT-1**  
State Form 56305  
(R7 / 6-23)

Indiana Department of Revenue  
**Fuel Inventory Report**

This return must be postmarked on or before July 31, 2023.

**Mailing/Contact Information:**  
Indiana Department of Revenue  
Special Tax Division  
P.O. Box 510  
Indianapolis, IN 46206-0510  
317-615-2630  
[fetax@dor.in.gov](mailto:fetax@dor.in.gov)

This form and any applicable payment may be completed electronically via INTIME, DOR's e-services portal, at [intime.dor.in.gov](http://intime.dor.in.gov).

Section A: Taxpayer Information		
Legal Business Name	Federal Identification Number	
DBA Name (if applicable)	Indiana Taxpayer Identification Number	
Physical Street Address	3-Digit Location Number	Consolidated Return <input type="checkbox"/>
City, State and ZIP Code		
Telephone Number	Email Address	

Section B: Tax Computation		
	Gasoline Excise Tax	Special Fuel Excise Tax
1. Total Whole Gallons in Inventory		
2. Amount of Tax Rate Increase	\$ .01	\$ .02
3. Inventory Tax Due: Multiply Line 1 by Line 2		
4. Total Tax Due: Add Line 3 Amounts from Both Columns		
5. Penalty: Line 4 multiplied by .10 or \$5, whichever is greater.		
6. Interest		
7. Total Amount Due: Add Line 4 plus Line 5 plus Line 6		

If you reported zero gallons on Line 1, please indicate the applicable reason:

- No gasoline or diesel fuel is sold at this location
- No longer in business
- No gasoline or diesel fuel is stored in Indiana
- All fuel is stored in an IRS terminal
- All fuel is for own use (not for resale)
- Other: \_\_\_\_\_

If you are not responsible for the reporting and payment of the inventory tax, provide the name of the responsible party:

\_\_\_\_\_

**I hereby certify under penalty of perjury, that the information contained herein is true, correct, and complete to the best of my knowledge and belief.**

Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# Instructions for Completing the Fuel Inventory Report

## What is the IVT-1?

The IVT-1 return is used to report the gallons of fuel held in storage for sale on the effective date of an increase in the fuel tax rate.

## Who should file?

- Persons having title to gasoline in storage and held for sale on the effective date of an increase in the gasoline tax rate imposed under Indiana Code 6-6-1.1-201.
- Persons having title to special fuel in storage and held for sale on the effective date of an increase in the special fuel tax rate imposed under Indiana Code 6-6-2.5-28.

## When should I file?

This return should be filed and the payment made on or before July 31, 2023.

## How do I file my Fuel Inventory Report (IVT-1) and submit my payment?

Mail the completed form and send a check, money order, or cashier's check made payable to the Indiana Department of Revenue to the address listed on the front of the form.

Customers can use INTIME to file and pay their fuel inventory obligations. Please refer to the INTIME User Guide for Fuel Tax Customers for specific information: [www.in.gov/dor/files/intime-instructions-fuel-customers.pdf](http://www.in.gov/dor/files/intime-instructions-fuel-customers.pdf).

## Penalty

Taxpayers who fail to file timely are subject to a penalty of \$5 or 10% of tax due, whichever is greater.

## Questions

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

## Section A: Taxpayer Information

**Legal Business Name** - Indicate the legal business name.

**DBA Name** - Indicate the DBA name (if applicable).

**Physical Street Address** - Indicate the physical street address.

**City, State, and ZIP Code** - Indicate the city, state, and ZIP code that corresponds to the physical street address.

**Telephone Number** - Indicate the point of contact phone number for the person responsible for completing the return.

**Federal Identification Number** - Indicate the 9-digit federal employer identification number (FEIN).

**Indiana Taxpayer Identification Number** - Indicate the 10-digit Indiana taxpayer identification number (TID).

**3-Digit Location Number** - Indicate the 3-digit location number if you are filing for a single location.

**Consolidated Return** - If you wish to file a consolidated IVT-1 for multiple locations, you must include a listing of all locations and corresponding gallons subject to the inventory tax for each fuel type on a separate sheet. Check the Consolidated Return box.

**Email Address** - Indicate the email address of the person responsible for completing the form. If you do not have an email address, leave this space blank.

## Section B: Tax Computation

**Line 1** - Enter the total number of gallons for each fuel type in storage as of the close of business on June 30, 2023.

Gasoline includes pure gasoline, E-10 and any other ethanol blends through E-85.

Special fuel includes diesel, compressed natural gas (CNG), liquid natural gas (LNG), and dimethyl ether (DME).

**Note:** In determining the number of special fuel gallons in your inventory, you may exclude the amount of special fuel that will not be pumped out of the storage tank because it is below the mouth of the draw pipe. For this purpose, you may deduct 200 gallons for a storage tank with a capacity of less than 10,000 gallons, and 400 gallons for a storage tank with a capacity that exceeds 10,000 gallons. No such deduction is allowed for gasoline.

**Line 2** - The amount of the tax rate increase.

**Line 3** - Multiply Line 1 by Line 2.

**Line 4** - Add Line 3 amounts from each column.

**Line 5** - If the return is late, a late fee is assessed. The fee is 10% of the total tax due or \$5, whichever is greater. Enter the greater amount.

**Line 6** - If your tax liability is not paid in full on or before the due date, interest is assessed. The interest rate is determined on a calendar-year basis and can change from year to year. Please refer to our website at [www.in.gov/dor/files/reference/dn03.pdf](http://www.in.gov/dor/files/reference/dn03.pdf) for the current interest rate. An example of an interest calculation is as follows:

Tax due .....	\$5,000
Payment due .....	7/31/2023
Payment postmarked:.....	8/23/2023
Days late.....	23
Interest rate .....	2%

(23 days/365 days) x 2% x \$5,000 = \$6.30 interest

**Line 7** - Add Line 4 plus Line 5 plus Line 6.