



Indiana Department of Revenue
Consolidated Gasoline Use Tax by Distributors
Monthly Tax Return

Due Date: _____

This return must be filed even if there is no activity to report or transactions have occurred.

Taxpayer Information

Taxpayer name					
Doing Business As (DBA)				Taxpayer Identification Number (TID)	
Street Address				Federal Employer Identification Number (FEIN)	
City or Town	State	ZIP Code	Telephone Number	Email Address	

Gasoline Use Tax

Section 1: Receipts (from Schedule 1)		Total Gallons Purchased	Gasoline Use Tax Paid
1	Total gallons of gasoline purchased for the period		
2	Total gallons of gasohol purchased for the period		
3	Total gallons of gasoline and gasohol purchased for the period (Line 1 plus Line 2)		

Section 2: Disbursements (from Schedule 2)		Column A Total Gallons Sold	Column B Total Exempt Gallons Sold	Column C Gasoline Use Tax Collected
1	Total gallons of gasoline sold for the period			
2	Total gallons of gasohol sold for the period			
3	Total gallons of gasoline and gasohol sold for the period (Line 1 plus Line 2)			

Section 3: Calculation of Gasoline Tax Due	
1	Total gallons of gasoline and gasohol sold for the period (From Section 2, Line 3, Column A)
2	Total exempt gallons of gasoline and gasohol sold for period (From Section 2, Line 3, Column B)
3	Total taxable gallons of gasoline and gasohol sold for the period (Line 1 minus Line 2)
4	Gasoline Use Tax Due. (Line 3 multiplied by the current rate. See Departmental Notice #2 for the current rate.)
5	Collection Allowance. Do not calculate this allowance if your return and payment are late. The rate is 0.73% if the gasoline use tax liability accrued during the state fiscal year ending on June 30 of the immediately preceding calendar year did not exceed \$60,000. The rate is .53% if the liability was greater than \$60,000 but less than or equal to \$600,000. The rate is .26% if the liability exceeded \$600,000.
6	Net Gasoline Use Tax Due. Subtotal of use tax and collection allowance. (Line 4 minus Line 5)
7	Penalty Due. If late, the penalty is 10% of the tax due on Line 6 or \$5, whichever is greater
8	Interest Due. If late, multiply Line 6 by the interest rate (see Departmental Notice #3)
9	Electronic Funds Transfer Credit
10	Adjustments. If negative entry, use a negative sign. (An explanation and supporting documentation must be attached to the return.)
11	Total Amount Due. (Add Lines 6 through 8, subtract Line 9, add Line 10)

Signature Section

Under the penalty of perjury, I declare that I have examined this return, including all attachments, and to the best of my knowledge and belief it is true, correct, and complete.

Signature of Taxpayer or Authorized Agent: _____ Date: _____

Typed or Printed Name: _____ Title: _____ Phone Number: _____

DO NOT
FILE

Instructions for Completing Consolidated Gasoline Use Tax by Distributors Monthly Tax Return

Section 1: Receipts - Schedule 1

1. Enter the total number of gallons of gasoline purchased for the month and the amount of gasoline use tax paid to your suppliers. (Combine product codes 061 and 065.)
2. Enter the total number of gallons of gasohol purchased for the month and the amount of gasoline use tax paid to your suppliers. (Combine product codes E00 through E99 and M00 through M99.)
3. Total number of gallons of gasoline and gasohol purchased or received, and the total amount of gasoline use tax paid to your suppliers for the month. (Add Line 1 plus Line 2.)

Section 2: Disbursements – Schedule 2

1. Enter the total number of gallons of gasoline sold for the month, the total number of exempt gallons of gasoline sold, and the total amount of gasoline use tax collected. (Combine product codes 061 and 065.)
2. Enter the total number of gallons of gasohol sold for the month, the total number of exempt gallons of gasohol sold, and the total amount of gasoline use tax collected. (Combine product codes E00 through E99 and M00 through M99.)
3. Total number of gallons of gasoline and gasohol sold, the total number of exempt gasoline and gasohol sold, and the total amount of gasoline use tax collected for the month. (Add Line 1 plus Line 2.)

Section 3: Calculation of Gasoline Use Tax Due

1. Enter the total number of gallons sold for the period. Round to the nearest gallon.
2. Enter the total number of gallons sold where the gasoline use tax was not collected. Round to the nearest gallon.
3. Total taxable gallons sold. Line 1 minus Line 2.
4. Gasoline use tax due. Line 3 multiplied by the current gasoline use tax rate. For the current rate, please see Departmental Notice #2.
5. Collection allowance can only be taken if your return and payment are timely. Notice of your collection allowance rate is set annually by the department. Should you have questions regarding your rate please contact the department at (317) 615-2630.
6. Net gasoline use tax due. Line 4 minus Line 5.
7. Calculate any penalty due. The penalty is 10% of the tax due on Line 6 or \$5, whichever is greater.
8. Calculate any interest due on the amount due on Line 6. The daily interest equals the annual interest rate divided by 365 multiplied by the amount due on Line 6. Interest is computed from the due date of the return.
9. Electronic Funds Transfer Credit. Enter the amount paid by EFT for this tax period. If the GT-103 is filed before the payment is made, claim the payment that will be made for this tax period.
10. Enter any adjustments here. If the amount is negative, please indicate with a negative sign. All entries on the adjustment line are subject to review. Failure to provide documentation as required by the department may result in additional amounts due.
11. Enter the total amount due for the period. (Add Lines 6 through 8, subtract Line 9, add Line 10).