



Indiana Department of Revenue
Claim for Refund
Sales Tax on Gasoline, Gasohol, & Special Fuel
Dispensed Through Stationary Metered Pumps in Indiana

Name of Taxpayer	Taxpayer Identification Number (TID)		
Address	Social Security or Federal ID Number		
City	State	ZIP Code	US DOT Number

Describe exempt use of gasoline, gasohol, or special fuel and period for which you are filing a refund. Attach additional sheets (if necessary):

Period	Fuel Type	Exempt Use

Note: As of July 1, 2014, gasoline and gasohol are no longer subject to sales tax and should not be claimed on Form GA-110LMP for periods after June 30, 2014. Refund claims for gasoline use tax for periods beginning July 1, 2014, should be claimed on Form GA-110L.

Note: As of July 1, 2017, special fuel is no longer subject to sales tax and should not be claimed on Form GA-110LMP for periods after June 30, 2017.

Tax rates for gasoline, gasohol, or special fuel (diesel), as listed below, can be found in Departmental Notice #12 on our website at www.in.gov/dor/reference/files/dn12.pdf.

Special fuels include diesel, liquid natural gas (LNG), and compressed natural gas (CNG).

	Column A Gasoline	Column B Gasohol	Column C Special Fuel
1. Total gallons purchased for exempt use per receipts (use whole gallons)	gallons	gallons	gallons
2. Total purchase price			
3. Combined state and federal rate (From Departmental Notice #12)	.364	.364	.404
4. Total state and federal excise tax included in sales (multiply Line 1 by Line 3)			
5. Taxable amount (subtract Line 4 from Line 2)			
6. Total sales tax paid on exempt gallons for exempt purposes (multiply Line 5 by .0654)			
7. Total Requested Refund Amount (Add Columns A, B, and C from Line 6)			

The person or organization representative signing this application hereby certifies that sales tax has been paid on the purchase of gasoline, gasohol, or special fuel through a stationary metered pump as shown by attached receipts, such fuel has been used for a purpose which is exempted in Section IC 6-2.5 of the State Gross Retail Sales Act, and no other claim for refund has been filed on purchases shown on the attached receipts. I further understand that this refund may be applied to any liability which I currently have outstanding. Under penalties of perjury, I declare that the information given on this form is, to the best of my knowledge, true, accurate, and complete.

Signature of Applicant: _____ Telephone Number: _____

Printed Name: _____ Email Address: _____

Title: _____ Date: _____

For assistance: Call (317) 615-2552 or email fetax@dor.in.gov.

Mail to: Indiana Department of Revenue, Special Tax Section, P.O. Box 1971, Indianapolis, IN 46206-1971

Auditor/Tax Analyst Originating Refund: _____ Date: _____

Supervisor/Administrator: _____ Date: _____

Commissioner/Appointee: _____ Date: _____

Instructions for Form GA-110LMP

Note: As of July 1, 2014, gasoline and gasohol are no longer subject to sales tax and should not be claimed on Form GA-110LMP for periods after June 30, 2014. Refund claims for gasoline use tax for periods beginning July 1, 2014, should be claimed on Form GA-110L.

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Special fuels include diesel, liquid natural gas (LNG), and compressed natural gas (CNG).

Line 1. Total gallons purchased for exempt use - Enter the total number of whole gallons purchased for exempt use. You must submit receipts with your claim for refund.

Line 2. Total purchase price - Enter the total amount paid for the gallons purchased on Line 1.

Line 3. Combined state and federal rate - Combined state and federal rate from Departmental Notice #12.

Line 4. Total state and federal excise tax - Enter the amount of state and federal excise tax included in sales. Multiply Line 1 by the rate on Line 3. And enter the amount on Line 4.

Line 5. Taxable amount - Subtract the amount on Line 4 from the amount on Line 2 and enter the difference on Line 5.

Line 6. Total sales tax paid on fuel used for exempt purposes - Calculate the amount on Line 6 by multiplying Line 5 by 6.54% (.0654). This will be the amount being claimed as a refund.

Note: Taxpayer representatives must have a valid POA-1 (Power of Attorney Form) on file with the department. If you do not have a POA-1 form, you can get one online at <https://forms.in.gov/Download.aspx?id=7460>.

If you have questions or need assistance, please call (317) 615-2552 or email fetax@dor.in.gov.

Mail completed form to:

Indiana Department of Revenue
Special Tax Division
P.O. Box 1971
Indianapolis, IN 46206-1971

Retain a copy of the completed form for your records.