



Indiana Department of Revenue
**Importer Verification
Payment Voucher**

Mailing/Contact Information:
Indiana Department of
Revenue
Special Tax Division
P.O. Box 6080
Indianapolis, IN 46206-6080
(317) 615-2630
fetax@dor.in.gov

Payment is due within 3 business days after the date of the transaction.

Name of License Holder (as indicated on license)			License Number	
Mailing Address			FEIN/SSN	
City		State	ZIP Code	Business Phone Number
Import Verification Number V-	Date Verification Requested	Transporter License Number	Bill of Lading Number	Bill of Lading Date

A person desiring to import special fuel to an Indiana destination, in a transport vehicle having a capacity of 5,400 gallons or more, who does not enter into an agreement to **prepay** Indiana Special Fuel Tax to a Supplier or Permissive Supplier must do the following:

- Obtain a valid Importer License;
- Obtain an Import Verification Number no earlier than twenty-four (24) hours before entering the state with each import by calling (317) 615-2630;
- Display a proper Import Verification Number on the shipping document; and
- File this voucher with your payment within 3 business days after the earlier of:
 - the date the valid Import Verification Number was assigned, or
 - the time the fuel entered into Indiana.

A separate Import Verification Payment Voucher must be sent for each Import Verification Number obtained.

1	Total Gallons of Taxable Special Fuel Imported into Indiana	1
2	Special Fuel Tax Due (Multiply Line 1 by applicable rate from table)	2
3	Collection Allowance (Multiply Line 2 x .016) (If return is filed or tax paid after the due date, enter zero)	3
4	Total Special Fuel Tax Due (Line 2 minus Line 3)	4
5	Oil Inspection Fees due (Multiply Line 1 by \$0.01)	5
6	Surcharge Tax Due (Multiple Line 1 by surcharge tax rate from table)	6
7	Total Special Fuel Tax, Oil Inspection Fee and Surcharge Tax due (Add Line 4 plus Line 5 plus Line 6)	7
8	Penalty (Penalty must be added if report is filed after the due date - 10% of Line 7 tax due or \$5.00, whichever is greater.)	8
9	Interest (Interest must be added if the tax is paid after the due date)	9
10	Total Amount Due (Add Lines 7, 8, and 9)	10
11	Adjustment - Schedule E-1 Must Be Attached and is Subject to Approval.	11
12	Adjusted Amount Due (Line 10 plus or minus Line 11)	12

Under penalty of perjury, I declare that I have examined this return, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated above for all fuel reported on this return.

Signature of Taxpayer or Authorized Agent: _____ Date: _____

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

For Department Use Only	
Check Amount:	Check Number:

Instructions for Completing Importer Verification Payment Voucher (SF-IVP)

Who should file this form?

The Form SF-IVP should be filed by every person who has not previously entered into a tax pre-collection agreement with their supplier or permissive supplier and who imports special fuel from another state into Indiana in vehicles with a capacity greater than 5,400 gallons.

When is this form and payment due?

This voucher must be submitted with your payment within **3 business days** after:

- 1) the date the valid Import Verification Number was assigned, or
- 2) the time the fuel entered into Indiana.

A separate Import Verification Payment Voucher must be sent for each Import Verification Number obtained from the department.

How do I obtain import verification numbers?

If you have not previously entered into a pre-collection agreement with your supplier or permissive supplier, it will be necessary for you to contact the department prior to importing special fuel into Indiana in vehicles with a capacity greater than 5,400 gallons. To obtain an import verification number, call the department at (317) 615-2630.

How do I complete the SF-IVP Form?

Enter your identifying information as it is reflected on your Indiana Special Fuel Importers License.

Import Verification Number - Indicate the number issued by the department for each load imported. The import verification number begins with a "V" followed by a four (4) digit number.

Date Verification Requested - Indicate the date on which you contacted the department and were issued the Import Verification Number.

Transporter License Number - Indicate the Special Fuel Transporter's License Number. This may be you.

Bill of Lading Number - Enter the number indicated on the terminal issued shipping document.

Bill of Lading Date - Enter the date indicated on the terminal issued shipping document.

Line Instructions

Line 1: Enter the gallons of taxable special fuel imported into Indiana.

Line 2: Multiply Line 1 by applicable Special Fuel Tax Rate from the table below.

Line 3: Multiply Line 2 by .016. This is the amount of collection allowance which you are entitled to if the return is filed on or before the due date. If your payment is late, you are not entitled to this allowance.

Line 4: Line 2 minus Line 3.

Line 5: Multiply Line 1 by \$0.01.

Line 6: Multiply Line 1 by the Surcharge Tax Rate from the table below.

Special Fuel and Surcharge Tax Rate Table		
Transaction Date	Special Fuel Tax Rate	Surcharge Tax Rate
Prior to July 1, 2017	\$0.16	Not Applicable
On or after July 1, 2017	\$0.26	\$0.21

Line 7: Enter the total Special Fuel Tax, Oil Inspection Fee, and Surcharge Tax Due (Add Line 4 plus 5 plus Line 6).

Line 8: Enter penalty due. If your payment and return are filed after the due date, calculate a penalty of 10% of Line 7, or \$5.00, whichever is greater.

Line 9: Enter interest due. Interest must be calculated on all payments and returns filed after the due date. Refer to www.in.gov/dor/reference/files/dn03.pdf for the current interest rates.

Line 10: Add Lines 7, 8, and 9, and enter the total amount due.

Line 11: This line is used to report any adjustments to the amount of tax due. You **must** contact the department to receive a Schedule E-1 on which the adjustment must be explained. All adjustments must be pre-approved by the department. Indicate whether it is a positive or negative adjustment, and enter adjustment amount.

Line 12: Line 10 plus or minus Line 11.

Mail your completed return with payment to:

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