



Indiana Department of Revenue
**Amended Consolidated Special Fuel
Monthly Tax Return**

For the month of: _____ 20_____

This amended report must be filed to correct any previous report with an error or omission.

| | | | | |
|--------------------------------------------------|-------|----------|------------------------------------------|--------------|
| Name of License Holder (as indicated on license) | | | License Number (as indicated on license) | |
| Mailing Address | | | FEIN/SSN | |
| City | State | ZIP Code | Business Phone Number | Contact Name |

Section 1: Filing Types

This is a consolidated return for all license types listed below. Place an "X" in the box to the left of **each** license type for which you are licensed.

Supplier Permissive Supplier Importer Exporter Blender Dyed Fuel User

| Section 2: Computation of Special Fuel Tax Due | | | A | B | C |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------|----|--------------------------------|-------------------------------------------------------|----------------|
| | | | As Reported or Last Determined | Amount Of Change Supporting Schedule Must Be Attached | Current Amount |
| 1 | Total Receipts (From Section A, Line 5) | 1 | | | |
| 2 | Total Non-taxable Disbursements (From Section B, Line 11) | 2 | | | |
| 3 | Taxable Gallons Sold or Used (From Section B, Line 3) | 3 | | | |
| 4 | Gallons Received Tax Paid (From Section A, Line 1) | 4 | | | |
| 5 | Billed Taxable Gallons (Line 3 minus Line 4) | 5 | | | |
| 6 | Tax Due (Multiply Line 5 by the applicable rate from the table) | 6 | | | |
| 7 | Amount of Tax Uncollectible from Eligible Purchasers - Complete Schedule 10E | 7 | | | |
| 8 | Adjusted Tax Due (Line 6 minus Line 7) | 8 | | | |
| 9 | Collection Allowance (Line 8 multiplied by .016. If return filed or tax paid after due date enter zero (0). | 9 | | | |
| 10 | Adjustment - Complete Schedule E-1 (Dollar amount only) | 10 | | | |
| 11 | Total Special Fuel Tax Due (Line 8 minus Line 9 plus or minus Line 10) | 11 | | | |

| Section 3: Calculation of Oil Inspection Fee Due | | | A | B | C |
|--------------------------------------------------|----------------------------------------------------------------------------------|---|---|---|---|
| 1 | Total Billed Gallons (From Section 2, Line 5) | 1 | | | |
| 2 | Oil Inspection Fee Due (Multiply Line 1 by \$0.01) | 2 | | | |
| 3 | Adjustment (Schedule E-1 must be attached and is subject to department approval) | 3 | | | |
| 4 | Total Oil Inspection Fee Due (Line 2 plus or minus Line 3) | 4 | | | |

| | | | A | B | C |
|----------------------------------------------------|----------------------------------------------------------------------------------|---|---------------------------------------|--------------------------------------------------------------|-----------------------|
| | | | As Reported or Last Determined | Amount Of Change Supporting Schedule Must Be Attached | Current Amount |
| Section 4: Calculation of Surcharge Tax Due | | | | | |
| 1 | Total Billed Gallons (From Section 2, Line 5) | 1 | | | |
| 2 | Surcharge Tax Due (Multiply Line 1 by the applicable rate from the table) | 2 | | | |
| 3 | Adjustment (Schedule E-1 must be attached and is subject to department approval) | 3 | | | |
| 4 | Total Surcharge Tax Due (Line 2 plus or minus line 3) | 4 | | | |

| Section 5: Calculation of Total Amount Due | | | | | |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|---|--|--|--|
| 1 | Total Amount Due (Add Section 2 Line 11, plus Section 3 Line 4, plus Section 4 Line 4) | 1 | | | |
| 2 | Penalty (Penalty must be added if report is filed after the due date. 10% of tax due or \$5.00, whichever is greater.) | 2 | | | |
| 3 | Interest (Interest must be added if report is filed after the due date.) | 3 | | | |
| 4 | Net Tax Due (Add Line 1 plus Line 2 plus Line 3) | 4 | | | |
| 5 | Payment(s) | 5 | | | |
| 6 | Balance Due (Line 4 minus Line 5) | 6 | | | |

| | | | A | | B | C |
|----------------------------|----------------------------------------------------------------------------|----|---------------------------------------|-------------------------------|----------------------------------------------------------------|-------------------------------|
| | | | As Reported or Last Determined | | Amount of Change (Supporting Schedule Must Be Attached) | Current Amount |
| Section A: Receipts | | | From Schedule | Use Whole Gallons Only | Use Whole Gallons Only | Use Whole Gallons Only |
| 1 | Gallons Received Tax Paid | 1 | | | | |
| 2 | Gallons Received for Export (To be completed only by licensed exporters) | 2E | | | | |
| 3 | Gallons of Nontaxable Fuel Received and Sold or Used For a Taxable Purpose | 2K | | | | |
| 4 | Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid | 3 | | | | |
| 5 | Total Receipts (Add Lines 1 through 4) | | | | | |

| | | A | | B | C |
|--------------------------|------------------------------------------------------------------------------------------|--------------------------------|------------------------|---------------------------------------------------------|----------------|
| | | As Reported or Last Determined | | Amount of Change (Supporting Schedule Must Be Attached) | Current Amount |
| Section B: Disbursements | | From Schedule | Use Whole Gallons Only | | |
| 1 | Gallons Delivered Tax Collected and Gallons Blended or Dyed Fuel Used | 5 | | | |
| 2 | Diversions (Special fuel only) | 11 | | | |
| 3 | Taxable Gallons Sold or Used | | | | |
| 4 | Gallons Delivered Via Rail, Pipeline, or Vessel to Licensed Suppliers, Tax Not Collected | 6 | | | |
| 5 | Gallons Disbursed on Exchange for Other Suppliers or Permissive Suppliers | 6X | | | |
| 6 | Gallons Exported by License Holder | 7 | | | |
| 7 | Gallons Sold to Unlicensed Exporters for Export | 7A | | | |
| 8 | Gallons Sold to Licensed Exporters for Export | 7B | | | |
| 9 | Gallons of Undyed Fuel Sold to the U.S. Government - Tax Exempt | 8 | | | |
| 10 | Gallons Sold of Tax Exempt Dyed Fuel | 10 | | | |
| 11 | Total Non-Taxable Disbursements (Add Lines 4 through 10) | | | | |

(Information Only) Reporting of IVP Numbers Given By the Department

| IVP Number | IVP Payment | IVP Number | IVP Payment |
|------------|-------------|------------|-------------|
| 1. | | 7. | |
| 2. | | 8. | |
| 3. | | 9. | |
| 4. | | 10. | |
| 5. | | 11. | |
| 6. | | 12. | |

Instructions for Completing Amended Consolidated Special Fuel Monthly Tax Return (SF-900X)

Who should file this return?

You should file this form if you are an Indiana licensed special fuel supplier, permissive supplier, exporter, importer, blender or dyed fuel user and you need to amend or change a previously filed Consolidated Special Fuel Monthly Tax Return, Form SF-900.

Completing the Form

You should refer to the instructions for your original Consolidated Special Fuel Monthly Tax Return, and related schedules, for the tax period being amended.

Enter your company's identifying information on form SF-900X and all accompanying schedules. Complete all information, leaving nothing blank. It is critical that you use the same license number on this report that is shown on your actual license. A separate SF-900X must be filed for each tax period requiring an amendment.

Special Fuel Tax Rates

Prior to July 1, 2017.....\$0.16 per gallon
For periods on or after July 1, 2017.....\$0.26 per gallon

Surcharge Tax Rates

Prior to July 1, 2017.....Not Applicable
For periods beginning on or after July 1, 2017\$0.21

Column A: Complete column A by entering the amounts as reported on your original tax return, or as previously amended. (If previously amended, column A will be the amounts reported in column C of the previously filed amended return.)

Column B: Use this column to report changes in line amounts from those previously reported. Changes in column B **must** be documented by attaching the corresponding schedules, as amended. If there is no change to a particular line entry, enter zero (-0-).

Column C: This column is calculated by changing the amounts reported in column A according to any changes made in Column B. All lines must be completed even if some lines do not change.

Amount Due: If Column C, Section 5, line 4 is greater than Column C, Section 5, line 5, you owe additional tax. Enter this amount in Column C, Section 5, line 6. This is the amount of tax due.

Note: The amount of tax you owe should be increased by the penalty and interest due on late payments. Be certain you have completed Section 5, lines 2 and 3 to reflect any penalty and interest due. Refer to www.in.gov/dor/reference/files/dn03.pdf for interest rates. **Licensed Indiana suppliers and permissive suppliers must make all payments by Electronic Funds Transfer.**

Refund Due: If Column C, Section 5, line 4 is less than Column C, Section 5, line 5, you are due a refund. Enter the amount of your calculated refund in Column C, Section 5, line 6.

Sign your return, and be sure that it is mailed and postmarked within the statute of limitations period. Your claim for refund will be processed within 90 days of receipt; your refund will be issued, or you will receive an explanation for why the refund was denied or reduced.

What is the Statute of Limitations Period for Refunds?

Generally, you have three (3) years from the date the fuel was purchased and the tax paid to claim a refund.

What if I Have Other Questions?

If you have other questions, contact our office by calling (317) 615-2630. You may email us at fetax@dor.in.gov, or you can write to us at:

Indiana Department of Revenue
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