Schedule 10E
Schedule of Uncollectible Tax from Eligible Purchasers

Company Name	License Number	FEIN	Month / Year

Schedule Type (Check One)

☐ 1   Gallons Received, Tax Paid, **(Special Fuel Returns Only)**

☐ 2E   Gallons Received for Export **(Special Fuel Exporter Only)**

☐ 2K   Gallons of Non-Taxable Fuel Received and Sold or Used for a Taxable Purpose

☐ 3   Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid

You may photocopy this blank schedule for future filings. Attach additional sheets if necessary.

Please see the product code matrix on the Web site at
www.in.gov/dor/reference/files/code-matrix.pdf

Eligible Purchaser		(8) Date of Transaction	(9) Document Number	(10) Billed Gallons	(11) Unpaid Indiana Special Fuel Taxes
(6) Name	(7) FEIN				
				Total	$

Who should file this schedule?

Only licensed Suppliers and Permissive Suppliers are eligible to file this schedule. A licensed Supplier or Permissive Supplier is entitled to take a deduction on Form SF-900 Line 7, for the amount of Indiana special fuel tax that has become uncollectible from an Eligible Purchaser.

Example: Tax due from ABC Oil Company for a sale on February 10, 2002, must be remitted to you by March 15, 2002. If this payment was not received by you before the next return due date, it becomes uncollectible and may be claimed as a deduction on your March return, due April 15, 2002. This deduction is limited to the amount due from the purchaser, plus any tax that accrues from that purchaser for a period of ten (10) days following the date of failure to pay.

Before you begin:

Enter the identifying information as it is reflected on your Indiana Special Fuel License. Be certain to complete a separate schedule for each fuel product type that you circle.

Column instructions:

Columns 6 and 7: Enter the name, address, and Federal Identification Number (FEIN) of the Eligible purchaser from whom the tax is uncollectible.

Column 8: Enter the date of the transaction to which the uncollectible tax pertains.

Column 9: Enter the document number to which the uncollectible tax pertains.

Column 10: Enter the number of gallons billed on which the tax was uncollectible.

Column 11: Enter the amount of unpaid Indiana Special Fuel taxes. Carry this total to the SF-900, Line 7.