**MCS-1789**
State Form 49868
(R4 / 12-15)

Indiana Department Of Revenue
Motor Carrier Services Division

# Claim For Proportional Use Credit

Quarter _____ Year _____

Due Date _____

| Departmental Use Only | |
|---|---|
| Total Gallons | _____ |
| Total Miles | _____ |
| Indiana Amount Paid | _____ |
| Total Amount Paid | _____ |

| Claimant's Name | | |
|---|---|---|
| Indiana TID Number | Federal Identification Number (FID)<br>Social Security Number (SSN) | DOT Number |

**Complete This Section Only If Changing Address Or Telephone Number.**

| Street Address | | | |
|---|---|---|---|
| City | State | Zip | Telephone Number |

**You must submit an Out of State Return with this Claim for Credit**

**Please refer to instructions before proceeding. Attach additional sheets if necessary.**

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---|---|---|---|---|---|---|---|
| Vehicle Type Codes **(See Instructions)** | Number of Vehicles | Eligible Miles Traveled | Eligible Gallons Consumed **(Use Whole Gallons)** | Exempt Percentage **(See Instructions)** | Proportional Use Exempt Gallons Col.4 x Col.5 **(Use Whole Gallons)** | Tax Rate | Refund Claimed Col. 6 x Col.7 |
| | | | | % | | .27 | $ |
| | | | | % | | .27 | $ |
| | | | | % | | .27 | $ |
| | | | | % | | .27 | $ |
| | | | | % | | .27 | $ |
| | | | | % | | .27 | $ |
| | | | | % | | .27 | $ |
| | | | | % | | .27 | $ |
| | | | | | | **Total Refund Due** | $ |

Applicant agrees, under penalty of perjury, that the information given on this form is, to the best of their knowledge, true, accurate, and complete. The applicant further attests that the attached quarterly tax return is a true and accurate copy of the return filed with the based jurisdiction. This form must be signed by an owner, partners, or a corporate officer or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney must be enclosed with this form. **Mail the completed form to the Indiana Department of Revenue with your quarterly return.**

| Signature of Taxpayer or Authorized Agent | | Typed or Printed Name |
|---|---|---|
| Title | Date Signed | Telephone Number |

## Claim for Proportional Use Credit Information and Instructions

The claim for credit must be completed only by companies, sole proprietorships, partnerships, or other legal entities that have been previously certified by the department and that are seeking a refund of taxes paid on motor fuel consumed in a motor vehicle which has a common fuel reservoir used to propel the motor vehicle along the highway and for some other commercial purpose in the state of Indiana.

Column 1: Enter the vehicle type code. (shown on last page)

Column 2: Enter the number of vehicles listed in column 1. The number of vehicles listed here must match the number on the certification approved by the department. Vehicle additions and/or deletions must be indicated on this form in the Vehicle Add and/or Delete Section found on page 3. Only the certification vehicle(s) and the vehicle(s) added in the appropriate area will be considered for the claim.

Column 3: Enter the total number of eligible miles traveled in the state of Indiana by the vehicle(s) shown in Column 1 for the quarterly tax reporting period.

Column 4: Enter the total number of eligible whole gallons consumed in Indiana by the vehicle(s) shown in Column 1 for the quarterly tax reporting period.

Column 5: Enter the exempt percentage (indicated on the list of percentages) by vehicle(s) type in Column 1.

Column 6: Enter the proportional use exempt gallons by multiplying Column 4 by Column 5.

Column 7: The tax rate is .27.

Column 8: To calculate your possible refund amount, multiply Column 6 by Column 7.

## Motor Carrier Fuel Tax and Surcharge Tax

To receive a proportional use exemption credit for motor carrier fuel and surcharge tax, you must submit your quarterly return with the proper payment. Filing your quarterly returns late (the due date is shown on the quarterly return) or failing to submit your quarterly return (MCFT-101 or IFTA-101) with payment will result in denial of your claim for credit. The claim for proportional use credit form must be submitted by the due date.

## **Non-Indiana Carriers**

If you submit your quarterly tax return to a state/jurisdiction other than Indiana, you must submit a copy of that quarterly report with your Claim for Proportional Use Credit form. No claim for credit forms can be processed without the quarterly tax return for the tax quarter in which the proportional claims are being made.

The department may require that any person, licensed or unlicensed, provide any additional proof that the department deems necessary. Failure to provide verification will result in the denial of the claim.

*If you operate a type of vehicle for which a proportional use credit should be allowed and it is not listed or is listed and you have proof that the vehicle is entitled to a different percentage than indicated on the chart, please contact our office at (317) 615-7345 for assistance in determining the allowable percentage.*

**Indiana Department of Revenue**
**Motor Carrier Services Division**
**7811 Milhouse Rd. Suite M**
**Indianapolis, IN 46241**

## Code

10 Air Conditioning Unit for Bus10% ..... 10%
11 Bookmobile ..... 35%
12 Boom Truck-Block Boom ..... 20%
13 Bulk Feed Truck ..... 15%
14 Car Carrier with Hydraulic Winch ..... 10%
15 Carpet Cleaning Van ..... 15%
16 Cement Mixer ..... 30%
17 Distribution Truck-Hot Asphalt ..... 10%
18 Dump Trailer ..... 15%
19 Dump Truck ..... 23%
20 Fire Truck ..... 48%
21 Leaf Truck ..... 20%
22 Lime Spreader ..... 15%
23 Line Truck-Digger/Derrick, Aerial Lift Truck ..... 20%
24 Milk Tank Truck ..... 30%
25 Mobile Crane ..... 42%
26 Pneumatic Tank Truck ..... 15%
27 Refrigeration Truck ..... 15%
28 Salt Spreader-Dump with Spreader ..... 15%
29 Sanitation Dump Trailer ..... 15%
30 Sanitation Truck ..... 41%
31 Seeder Truck ..... 15%
32 Semi Wrecker ..... 35%
33 Service Truck with Jackhammer, Pneumatic Drill ..... 15%
34 Sewer Cleaning Truck Sewer Jet, Sewer Vactor ..... 35%
35 Snow Plow ..... 10%
36 Spray Truck ..... 15%
37 Super Sucker ..... 90%
38 Sweeper Truck ..... 20%
39 Tank Truck ..... 24%
40 Tank Transport ..... 15%
41 Truck with Power Take-Off Hydraulic Winch ..... 20%
42 Wrecker ..... 10%
43 Insulation Van with Blower ..... 50%
45 Concrete Pumpers ..... 38%
71 Auxiliary Power Unit (APU) ..... 4%
72 Stone Slinger ..... 35%
73 Diesel Particulate Filter ..... 1%

*Please use the code number when listing the vehicles on the Certification and on all Claim for Credit forms. Also use these codes when adding/deleting vehicles quarterly.*

Please add and/or delete vehicles in this area. Only vehicles on the processed and approved certification application and on this list are eligible for claims for credit. If you require additional spaces, please attach a sheet that includes all of the information shown below. Designate whether adding (A) or deleting (D) a vehicle by placing the appropriate code (A or D) in the column.

| A/D | Vehicle Code | Vehicle VIN | Year | Vehicle Type | Vehicle Make | Axles | Seats | Fuel | Unladen Weight | Gross Weight | MSRP |
|---|---|---|---|---|---|---|---|---|---|---|---|
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