



**MCS-1789**  
State Form 49868  
(R6 / 9-17)

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) 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
				%		.47	\$
				%		.47	\$
				%		.47	\$
				%		.47	\$
				%		.47	\$
				%		.47	\$
				%		.47	\$
				%		.47	\$
<b>Total Refund Due</b>							\$

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 .47.

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.*

Please mail **all** MCS-1789 forms to the address below.

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

