



**MCS-1789**  
State Form 49868  
(R2 / 3-13)

Indiana Department Of Revenue  
Motor Carrier Services Division  
**Claim For Proportional Use Credit**

Quarter \_\_\_\_\_ Year \_\_\_\_\_

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

Claimant's Name		
Indiana TID Number	Non-Indiana Based IFTA Number	Interstate or Indiana US DOT Number

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

Street Address			
City	State	Zip	Telephone Number

**You Must Submit With This Claim For Credit**

- MCFT-101/IFTA-101 or
- Out of State Return

**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.

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 2. 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.

#### **\*\*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  
P.O. Box 6078  
Indianapolis, IN 46241-6078**

## Code

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

*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 a check (✓) in the appropriate column.

[illegible]