



MCS-1789
State Form 49868
(R10 / 6-20)

Indiana Department Of Revenue
Motor Carrier Services Division

**Claim For
Proportional Use Credit**

Quarter _____ Year _____

Due Date _____

Departmental Use Only			
	Special Fuel	Alternative Fuel	Gasoline
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

Out of State carriers must submit an IFTA Tax 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	9
Vehicle Type Codes	Fuel Type	Number of Vehicles	Eligible Miles Traveled	Eligible Gallons Consumed (Use Whole Gallons)	Exempt Percentage	Proportional Use Exempt Gallons Col 5 x Col 6 (Use Whole Gallons)	Tax Rate	Refund Claimed Col 7 x Col 8
					%			\$
					%			\$
					%			\$
					%			\$
					%			\$
					%			\$
					%			\$
					%			\$
Total Refund Claimed								\$

Claimant agrees, under penalty of perjury, that the information given on this form is, to the best of their knowledge, true, accurate, and complete. The claimant further attests that the attached quarterly tax return is a true and accurate copy of the tax return filed with the based jurisdiction. This form must be signed by an owner, partner, 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	

Instructions for Completing Claim for Proportional Use Credit

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

Column 1: Enter the vehicle type code of the eligible vehicle for which the refund is claimed (see chart on page 3).

Column 2: Enter the fuel type of the eligible vehicles.

Column 3: Enter the number of vehicles of the type listed in Column 1. The number of vehicles listed here must match the number of vehicles certified as eligible by the Department. Vehicle additions or deletions must be detailed on the Code and Vehicle Information sheet. Only previously certified vehicles and vehicles added on that sheet will be considered for a refund. Vehicles must be listed separately by vehicle type and fuel type.

Example: A carrier claiming credit for 3 gasoline-powered dump trucks and 4 special fuel-powered dump trucks must detail the groups on separate lines, due to the different fuel types.

Column 4: Enter the number of eligible miles traveled during the quarterly tax reporting period in the state of Indiana by the vehicle(s) listed in Column 1.

Column 5: Using whole numbers (no decimal points), enter the number of eligible gallons consumed in Indiana by the vehicle(s) shown in Column 1 during the quarterly tax reporting period.

Column 6: Enter the exempt percentage (from the chart on page 3) for the vehicle(s) type listed in Column 1.

Column 7: Enter the proportional use exempt gallons, determined by multiplying Column 5 by Column 6.

Column 8: Enter the tax rate for the fuel type of the vehicles listed in Column 1. The tax rates per gallon or gasoline gallon equivalent are:

Special Fuel	\$0.51
Gasoline	\$0.31
Alternative Fuel	\$0.51

Column 9: Enter the Total Refund Claim by multiplying Column 7 by Column 8 and summing the Refunds Claimed on each line.

Qualifications

To receive a proportional use credit for motor carrier fuel consumed in Indiana, you must:

1. File the quarterly IFTA-101 or MCFT-101 tax returns on or before the due date shown on the return
2. Submit payment with the quarterly tax return
3. Submit the MCS-1789 (Claim for Proportional Use Credit) by the due date on the form
4. Submit the quarterly IFTA-101 or MCFT-101 tax return (if a paper return is filed) with the MCS-1789

Failure to comply with any of these requirements will result in denial of the proportional use credit claim.

****Non-Indiana Carriers****

If the quarterly tax return is submitted to a jurisdiction other than Indiana, you must submit a copy of that quarterly report with your Claim for Proportional Use Credit. No claim for credit can be processed without the quarterly tax return of the period for which the proportional claim pertains.

The Department may require additional documentation to support the claim for refund. Failure to provide supporting documentation will result in the denial of the claim.

If a type of vehicle for which a proportional use credit should be allowed is not listed or is listed at the incorrect percentage and proof of the correct percentage can be provided, please contact our office at (317) 615-7345 for assistance in determining the allowable percentage.

Please mail **all** completed MCS-1789 forms to:

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

