



MCS-1789
State Form 49868
(R15 / 6-24)

Indiana Department of Revenue
Motor Carrier Services Division

**Claim for
Proportional Use Credit**

Quarter _____ Year _____

Due Date _____

Departmental Use Only			
	Special Fuel	Propane/ Butane	Gasoline
Total Gallons			
Total Miles			
Indiana Amount Paid			
Total Amount Paid			

Claimant's Name		
Indiana TID Number	Federal Employer Identification Number (FEIN) Social Security Number (SSN)	DOT Number

Complete this section only if changing address or telephone number.

Street Address			
City	State	ZIP Code	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 DOR 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 DOR. 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 three gasoline-powered dump trucks and four 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	\$0.57
Gasoline	\$0.34
Alternative Fuel	\$0.57

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.

DOR 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 317-615-7200 for assistance in determining the allowable percentage.

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

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

Proportional Use Exemption Percentages

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.

Vehicle Type	Code #	Percent
Air Conditioning Unit for Bus	10	10%
Bookmobile	11	25%
Boom Trucks / Block Boom	12	20%
Bulk Feed Truck	13	15%
Car Carrier with Hydraulic Winch	14	10%
Carpet Cleaning Van	15	15%
Cement Mixer	16	30%
Distribution Truck Hot Asphalt	17	10%
Dump Trailer	18	15%
Dump Truck	19	23%
Fire Truck	20	48%
Leaf Truck	21	20%
Lime Spreader	22	15%
Line Truck, Digger / Derrick, Aerial Lift	23	20%
Milk Tank Truck	24	30%
Mobil Crane	25	42%
Pneumatic Tank Truck	26	15%
Refrigeration Truck	27	15%
Salt Spreader / Dump with Spreader	28	15%
Sanitation Dump Trailer	29	15%
Sanitation Truck	30	41%
Seeder Truck	31	15%
Semi-Wrecker	32	35%
Service Truck with Jack Hammer	33	15%
Sewer Cleaning Truck / Sewer Jet	34	35%
Snow Plow	35	10%
Spray Truck	36	15%
Super Sucker	37	90%
Sweeper Truck (Motor Vehicle)	38	20%
Tank Truck	39	24%
Tank Transport	40	15%

Vehicle Type	Code #	Percent
Truck with PTO Hydraulic Winch	41	20%
Wrecker	42	10%
Insulation Van with Blower	43	50%
Propane	44	24%
Concrete Pumper	45	38%
Bag Bulk Truck	47	43%
Bulk Feed Truck Hatchery	48	36%
Dump Truck with Conveyor Belt	49	30%
Hot Oil Unit	50	5%
Lugger	51	41%
Metz Flowboy Unit	52	23%
Mobil Service Van	53	50%
Mobile Home Toter	54	10%
Potty Tank Truck	55	22%
Roll-Off Transport	57	55%
Sanitation Trailer	58	26%
Tractor Tank Transport	59	20%
Walking Floor Grain Truck Trailer	60	13%
Walking Floor Sanitation Trailer	61	4%
Walking Floor Trailer	62	11%
Drop Deck Lowboy	63	6%
Mobil Shredder	64	75%
Special Concrete Pumper	65	52%
Classic Car Carrier	66	23%
Tractor with Bartlett 5th Wheel	67	31%
Landoll For Stemler	68	35%
Rexius Express Blower	69	63%
Explosive Mixing Truck	70	65%
Auxillary Power Unit	71	4%
Stone Slinger	72	35%
Diesel Particulate Filter	73	1%

