

**Form SF-900**State Form 49877
(R13 / 6-24)

Indiana Department of Revenue

Consolidated Special Fuel Monthly Tax Return

Due date is the 20th of the following month.

For the month of: _____ 20 _____

| | | | | |
|--|-------|----------|--|--------------|
| Name of License Holder (as indicated on license) | | | License Number (as indicated on license) | |
| Mailing Address | | | FEIN/SSN | |
| City | State | ZIP Code | Business Phone Number | Contact Name |

Section 1: Filing TypesThis is a consolidated return for all license types listed below. Place an "X" in the box to the left of **each** license type for which you are licensed.
 Supplier
 Permissive Supplier
 Importer
 Exporter
 Blender
 Dyed Fuel User
Section 2: Computation of Special Fuel Tax Due

| | | |
|----|--|----|
| 1 | Total Receipts (From Section A, Line 5) | 1 |
| 2 | Total Non-taxable Disbursements (From Section B, Line 11) | 2 |
| 3 | Taxable Gallons Sold or Used (From Section B, Line 3) | 3 |
| 4 | Gallons Received Tax Paid (From Section A, Line 1) | 4 |
| 5 | Billed Taxable Gallons (Line 3 minus Line 4) | 5 |
| 6 | Tax Due (Multiply Line 5 by the applicable rate from the table) | 6 |
| 7 | Amount of Tax Uncollectible from Eligible Purchasers - Complete Schedule 10E | 7 |
| 8 | Adjusted Tax Due (Line 6 minus Line 7) | 8 |
| 9 | Collection Allowance (Line 8 multiplied by .016). If return filed or tax paid after due date enter zero (0). | 9 |
| 10 | Adjustment - Complete Schedule E-1 (Dollar amount only) | 10 |
| 11 | Total Special Fuel Tax Due (Line 8 minus Line 9 plus or minus Line 10) | 11 |

Section 3: Calculation of Oil Inspection Fee Due

| | | |
|---|--|---|
| 1 | Total Billed Gallons (From Section 2, Line 5) | 1 |
| 2 | Oil Inspection Fee Due (Multiply Line 1 by \$0.01) | 2 |
| 3 | Adjustment (Schedule E-1 must be attached and is subject to department approval) | 3 |
| 4 | Total Oil Inspection Fee Due (Line 2 plus or minus Line 3) | 4 |

Section 4: Calculation of Total Amount Due

| | | |
|---|---|---|
| 1 | Total Amount Due (Add Section 2, Line 11, plus Section 3, Line 4). | 1 |
| 2 | Penalty (Penalty must be added if report is filed after the due date. 10% of tax due or \$5, whichever is greater.) | 2 |
| 3 | Interest (Interest must be added if report is filed after the due date.) | 3 |
| 4 | Net Tax Due (Add Line 1 plus Line 2 plus Line 3) | 4 |
| 5 | Payment(s) | 5 |
| 6 | Balance Due (Line 4 minus Line 5) | 6 |

Signature Section

Under the penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated on the previous page for all fuel reported on this return.

Signature of Taxpayer or Authorized Agent: _____ Date: _____

Typed or Printed Name: _____ Title: _____ Phone Number: _____

Email Address: _____

| Section A: Receipts | | From Schedule | Use Whole Gallons Only |
|----------------------------|--|----------------------|-------------------------------|
| 1 | Gallons Received Tax Paid | 1 | |
| 2 | Gallons Received for Export (To be completed only by licensed exporters) | 2E | |
| 3 | Gallons of Nontaxable Fuel Received and Sold or Used For a Taxable Purpose | 2K | |
| 4 | Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid | 3 | |
| 5 | Total Receipts (Add Lines 1 through 4) | | |

| Section B: Disbursements | | From Schedule | Use Whole Gallons Only |
|---------------------------------|--|----------------------|-------------------------------|
| 1 | Gallons Delivered Tax Collected and Gallons Blended or Dyed Fuel Used | 5 | |
| 2 | Diversions | 11 | |
| 3 | Taxable Gallons Sold or Used (Line 1 +/- Line 2) | | |
| 4 | Gallons Delivered Via Rail, Pipeline, or Vessel to Licensed Suppliers, Tax Not Collected | 6 | |
| 5 | Gallons Disbursed on Exchange for Other Suppliers or Permissive Suppliers | 6X | |
| 6 | Gallons Exported by License Holder | 7 | |
| 7 | Gallons Sold to Unlicensed Exporters for Export | 7A | |
| 8 | Gallons Sold to Licensed Exporters for Export | 7B | |
| 9 | Gallons of Undyed Fuel Sold to the U.S. Government - Tax Exempt | 8 | |
| 10 | Gallons Sold of Tax Exempt Dyed Fuel | 10 | |
| 11 | Total Non-Taxable Disbursements (Add Lines 4 through 10) | | |

(Information Only) Reporting of IVP Numbers given by the Department or requested through DOR's e-services portal, INTIME, at intime.dor.in.gov.

| IVP Number | IVP Payment | IVP Number | IVP Payment |
|-------------------|--------------------|-------------------|--------------------|
| 1. | | 7. | |
| 2. | | 8. | |
| 3. | | 9. | |
| 4. | | 10. | |
| 5. | | 11. | |
| 6. | | 12. | |

Instructions for Completing Consolidated Special Fuel Monthly Tax Return (SF-900)

Who Should File This Return?

Every Indiana licensed supplier, permissive supplier, importer, exporter, blender, and registered dyed fuel user must file this return with the corresponding schedules monthly. You may file your return via DOR's e-services portal, INTIME, at intime.dor.in.gov.

When is This Report Due?

The SF-900 and accompanying schedules are due by the 20th day of the month following the liability period. For example: A return for the reporting period of January is due by the 20th of February.

When are the Payments Due?

How are the Payment Remitted?

Supplier/Permissive Supplier/Blender/Dyed Fuel User. Your monthly payment must be made on or before the date the tax is due. Effective Jan. 1, 1998, Suppliers and Permissive Suppliers are required to make an estimated special fuel tax payment on the 15th of the month. The estimated payment due on the 15th, should be 100% of the amount paid the previous month, or 95% of the amount due the current month. Any remaining taxes due should be submitted at the same time the return is due, which is the 20th day of the month.

When you are a licensed Indiana Supplier or Permissive Supplier, you are required to establish an EFT account and **all payments must be paid by EFT**. Questions concerning the proper methods of transferring payments electronically should be directed to the EFT Section at 317-232-5500.

Importer. For fuel deliveries transported in vehicles with a capacity of not more than 5,400 gallons, payment is to be made with your monthly tax return. For transports in vehicles with a capacity greater than 5,400 gallons, you are required to pay the tax on each import with the Import Verification Payment Voucher (Form SF-IVP) within 3 business days of the import. Any payment not remitted within three (3) business days is subject to penalty and interest.

Exporter. A return is due even though you do not owe any tax. (If you owe tax, contact the Department to determine if you need a different or additional license.)

How Do I Complete the SF-900?

Suppliers who own special fuel in the pipeline distribution system in Indiana but do not have terminal receipts and disbursements, are required to file a "No Activity - Pipeline Only" report for the SF-900.

Any supplier who operates a terminal in Indiana must file Form FT-501, Terminal Operator's Monthly Return in addition to the SF-900. A separate FT-501 must be filed for each Indiana terminal location.

Any supplier who transports special fuel from a point outside Indiana to a point inside Indiana or from a point inside Indiana

to a point outside Indiana by any means must file Form SF-401, Transporter's Monthly Return.

Dyed Fuel users are required to complete Section A and Section B as well as Schedules 1-4 and Schedules 5-10 even though they are the user of the fuel.

Step 1. You should complete all Receipt Schedules 1-4 and Disbursement Schedules 5-10 (if there is activity even though no tax is due). Complete Section A and B located on the back of the SF-900. Detailed instructions for reporting fuel transactions on the corresponding receipt and disbursement schedules are found in the instructions for each schedule.

Step 2. Carry specific line totals from Section A and B, on the back of the SF-900, to Section 2, Lines 1, 2, 3, and 4 on the front of the SF-900.

Step 3. Complete Form SF-900 as instructed below: Indicate the reporting period for which you are filing. Enter your identifying information as it is stated on your Indiana Special Fuel license.

Section 1

Place an "X" in the box for each license type for which your return is being filed. Example: If you are a licensed exporter and a licensed importer, you will place an "X" in those two boxes. Even though you hold two separate licenses, you will only be required to file one (1) SF-900 Consolidated Special Fuel Monthly Tax Return.

Section 2

Line 1. Enter the amount of special fuel purchased, acquired, or imported during the month. This figure is the total from Section A, Line 5 or, dyed fuel withdrawn from your own storage used in a taxable manner.

Suppliers and Permissive Suppliers are not required to complete Line 1. (Effective July 1, 1998) You need to complete Schedule 1 if you are taking a deduction on Line 4 of the return. You can make a payment via DOR's e-services portal, INTIME, at intime.dor.in.gov.

Line 2. Enter the total gallons of non-taxable special fuel sold during the month. (Total from Section B, Line 11)

Line 3. Enter the total gallons of taxable special fuel sold or used during the month. (Total from Section B, Line 3)

Line 4. Enter the total gallons received into terminal storage, tax paid. (Total from Section A, Line 1)

Line 5. Enter the total billed taxable gallons. (Line 3 minus Line 4)

Line 6. Enter the tax due. (Multiply Line 5 by the applicable rate on the next page)

Special Fuel Rate Table

| Transaction Date | Tax Rate |
|------------------------------------|-------------------|
| July 1, 2020 through June 30, 2021 | \$0.51 per gallon |
| July 1, 2021 through June 30, 2022 | \$0.53 per gallon |
| July 1, 2022 through June 30, 2023 | \$0.55 per gallon |
| July 1, 2023 through June 30, 2024 | \$0.57 per gallon |
| Periods on or after July 1, 2024 | \$0.59 per gallon |

Line 7. Is applicable only to Suppliers and/or Permissive Suppliers. Enter any deductions for uncollectible tax from eligible purchasers. This deduction **must** be claimed on the first return following the date the eligible purchaser failed to remit the tax to the supplier. If the deduction is not claimed on that following return, the deduction will be disallowed. Also, this deduction is limited to the amount due from the eligible purchaser, plus any tax accrued from that purchaser for a period of 10 days following the date of the failure to pay. Schedule 10E must be attached for this deduction.

Line 8. Enter the adjusted tax due. (Line 6 minus Line 7)

Line 9. Calculate your collection allowance if your payment is transferred/or paid timely and the full amount of tax is remitted.

Any late payments or additional payments reported after the due date are not eligible for the collection allowance.

Line 10. Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed. (Dollar amount only.)

Line 11. Line 8 minus Line 9 plus or minus Line 10.

Section 3

Line 1. Enter the total billed gallons of special fuel (from Section 2, Line 5).

Line 2. Enter the tax due (multiply Line 1 by \$.01).

Line 3. Enter any adjustments not accommodated elsewhere on this return. For adjustments taken on this line, Schedule E-1 must be attached or mailed to the Department. Failure to complete and attach Schedule E-1 will result in your adjustment being disallowed.

Line 4. Enter the total oil inspection fee due (Line 2 plus or minus Line 3).

Section 4

Line 1. Enter your total amount due (Section 2, Line 11 plus Section 3, Line 4).

Line 2. Enter 10% penalty on any tax that is submitted after the due date.

Line 3. Enter the interest due on any late payment(s) of tax. Refer to www.in.gov/dor/files/dn03.pdf for interest rates.

Line 4. Enter the total tax due (Line 1 plus Line 2 plus Line 3).

Line 5. Enter any payment(s) made.

Line 6. Enter the balance due. Suppliers and permissive suppliers are required to pay by EFT.

For Additional Information

Contact Special Tax on intime.dor.in.gov using the secure messaging feature, at fetax@dor.in.gov, or 317-615-2630 Monday through Friday 8 a.m. to 4:30 p.m. ET., or you can also write to:

Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206