

**Form REF-1000**State Form 50854  
(R18 / 6-25)Indiana Department of Revenue  
**Claim for Fuel Tax Refund****Mailing/Contact Information:**  
Indiana Department of Revenue  
P.O. Box 1971  
Indianapolis, IN 46206-1971  
317-615-2630**Section A: Information**

Individual or Business Name	Social Security Number or Federal Identification Number																				
Street Address	Indiana Taxpayer Identification Number																				
City, State, and ZIP Code	Refund Period																				
Telephone Number	Email Address																				
Use of Fuel (Only Check One): <table border="0"><tr><td><input type="checkbox"/> A – Agriculture</td><td><input type="checkbox"/> F – Maintenance</td><td><input type="checkbox"/> K – Refrigeration</td><td><input type="checkbox"/> N – Federal</td></tr><tr><td><input type="checkbox"/> B – Aviation</td><td><input type="checkbox"/> G – Manufacturing</td><td><input type="checkbox"/> L – Taxicabs</td><td><input type="checkbox"/> O – Denaturing</td></tr><tr><td><input type="checkbox"/> C – Building/Construction</td><td><input type="checkbox"/> H – Marine</td><td><input type="checkbox"/> M – Other (Specify) _____</td><td><input type="checkbox"/> P – Compressed Natural Gas</td></tr><tr><td><input type="checkbox"/> D – Export</td><td><input type="checkbox"/> I – Mining</td><td></td><td></td></tr><tr><td><input type="checkbox"/> E – Local Transit Systems</td><td><input type="checkbox"/> J – Railroad</td><td></td><td></td></tr></table>		<input type="checkbox"/> A – Agriculture	<input type="checkbox"/> F – Maintenance	<input type="checkbox"/> K – Refrigeration	<input type="checkbox"/> N – Federal	<input type="checkbox"/> B – Aviation	<input type="checkbox"/> G – Manufacturing	<input type="checkbox"/> L – Taxicabs	<input type="checkbox"/> O – Denaturing	<input type="checkbox"/> C – Building/Construction	<input type="checkbox"/> H – Marine	<input type="checkbox"/> M – Other (Specify) _____	<input type="checkbox"/> P – Compressed Natural Gas	<input type="checkbox"/> D – Export	<input type="checkbox"/> I – Mining			<input type="checkbox"/> E – Local Transit Systems	<input type="checkbox"/> J – Railroad		
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<input type="checkbox"/> E – Local Transit Systems	<input type="checkbox"/> J – Railroad																				

**Section B: Refund Computation**

	Gasoline (Use Whole Gallons)	Special Fuel (Use Whole Gallons)
1. Gallons Used for Exempt Purposes (Section C, Line 11)		
2. Proportional Gallons Eligible for Fuel Tax Refund (Section D, Line 6)		
3. Total Gallons Eligible for Fuel Tax Refund (Line 1 plus Line 2)		
4. Fuel Tax Rate (See table below)		
5. Fuel Tax Refund (Line 3 multiplied by Line 4)		
6. Oil Inspection Fee Refund (Line 3 multiplied by .01)		
7. Collection Allowance Adjustment		
8. Total Fuel Tax Refund (Line 5 plus Line 6 minus Line 7)		
9. Total Refund Claimed (Line 8 Gasoline plus Line 8 Special Fuel)		

**Tax Rate Table**

Refund Tax Period	Gasoline Tax Rate	Special Fuel Tax Rate
July 1, 2021 - June 30, 2022	\$0.32	\$0.53
July 1, 2022 - June 30, 2023	\$0.33	\$0.55
July 1, 2023 - June 30, 2024	\$0.34	\$0.57
July 1, 2024 - June 30, 2025	\$0.35	\$0.59
July 1, 2025 - June 30, 2026	\$0.36	\$0.61

Section C: Exempt Use Details					
1. Vehicle or Equipment Type	2. Make and Model	3. Licensed with the BMV	4. Description of Use	5. Exempt Gallons Used (Whole Gallons)	
				Gasoline	Special Fuel
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
		<input type="checkbox"/> Yes <input type="checkbox"/> No			
6. Subtotal					
7. Tax-Paid Gallons Used to Denature Alcohol					
8. Tax-Paid Gallons Exported to Another State					
9. Tax-Paid Gallons Used in a Motorboat on Lake Michigan or the Ohio River					
10. Tax-Paid Gallons Sold to the U.S. Government					
11. Tax-Paid Special Fuel Gallons Used When Converting to a Compressed Natural Gas Product					
12. Total to Report in Section B, Line 1 (Add Lines 6 through 11)					

Section D: Proportional Use Exemption Details						
1. Vehicle Type	2. Weight of Vehicle	3. Gallons Used (Whole Gallons)		4. Exempt Percentage (See chart below)	5. Whole Gallons Eligible for Refund (Column 3 multiplied by Column 4)	
		Gasoline	Special Fuel		Gasoline	Special Fuel
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs					
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs					
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs					
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs					
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs					
	<input type="checkbox"/> 26,000 lbs or less <input type="checkbox"/> Over 26,000 lbs					
6. Total to Report in Section B, Line 2						

Auxiliary Power Unit (APU)	4%	Lime Spreader Truck	15%	Semi-Wrecker	35%
Bookmobile	25%	Line Truck/Aerial Lift Truck	20%	Service Truck with Jack Hammer	15%
Boom Truck/Block Boom	20%	Milk Tank Truck	30%	Service Truck with Pneumatic Drill	15%
Bulk Feed Truck	15%	Mobile Crane	42%	Sewer Cleaning Truck/Sewer Jet/ Sewer Vactor	35%
Car Carrier with Hydraulic Winch	10%	Pneumatic Tank Truck	15%	Snow Plow Truck	10%
Carpet Cleaning Van	15%	Ready Mix Concrete Truck	30%	Spray Truck	15%
Diesel Particulate Filter (DPF)	1%	Refrigeration Truck	15%	Super Sucker Truck	90%
Digger-Derrick Truck	20%	Salt Spreader/Dump Truck with Spreader	15%	Sweeper Truck	20%
Dump Truck	23%	Sanitation Dump Trailer	15%	Tank Transport	15%
Fire Truck	48%	Sanitation Truck	41%	Tank Truck	24%
Hot Asphalt Distribution Truck	10%	Seeder Truck	15%	Truck with Power Take-Off Hydraulic Winch	20%
Leaf Truck	20%	Semi-Tractor and Dump Trailer Combo	15%	Wrecker	10%

This claim must be signed by the taxpayer or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney form must be attached.

I hereby certify that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid. I further understand that this refund may be applied to any outstanding liability which I currently have. Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete.

Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Preparer Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

#### For Department Only

Tax Analyst: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

# Instructions for Completing the Claim for Fuel Tax Refund

## What is the REF-1000?

The REF-1000 form is used to file for a refund of un-dyed special fuel excise tax, gasoline excise tax, and oil inspection fee.

## Who should file?

Anyone who purchased un-dyed special fuel or gasoline, paid the Indiana excise tax, and oil inspection fee, and later used it for an exempt purpose. If the fuel is being used in a vehicle, the declared gross weight must be 26,000 pounds or less.

Indiana Motor Carriers and IFTA Carriers should use Form MCS-1789 to file a claim for refund.

## How do I file a Claim for Fuel Tax Refund (Form REF-1000)?

- File electronically via INTIME, DOR's e-services portal, at [intime.dor.in.gov](https://intime.dor.in.gov);  
OR
- Mail the completed claim and supporting documentation to the address listed on the front of the form.

**Note.** Only file a claim once using one of the above methods for a particular period.

## What are some examples of exempt usage?

- Operating agricultural equipment (tractors, combines, harvesters). Vehicles registered by the Indiana Bureau of Motor Vehicles are not eligible for refund.
- Operating off-highway equipment (cranes, forklifts, sawmills, stationary engines, in-plant industrial use).
- Using fuel for non-highway purposes (planes, trains, home heating).
- Operating as a common carrier of passengers, including a taxicab as defined in Indiana Code 6-6-1.1-103(l).
- Operating a for-hire bus as defined in Indiana Code 9-13-2-66.7.
- Operating a public transportation vehicle or public transit system.
- Operating a vehicle using mounted equipment with a common fuel supply reservoir may qualify for a proportional use exemption.
- Purchasing Indiana tax-paid fuel for export.
- Selling Indiana tax-paid fuel to the U.S. Government.
- Using Indiana tax-paid fuel to denature alcohol.
- Operating refrigeration units mounted on motor vehicles with a separate fuel tank exclusively for cooling.
- Converting special fuel into a compressed natural gas product. This is the difference between the amount of special fuel purchased by a compressed natural gas product fuel station and the amount of compressed natural gas product produced and sold by the fuel station.

## When should I file?

A claim for refund can be filed on a monthly, quarterly, semi-annual or annual basis.

Special fuel claims must be filed within three years of the date of purchase. For example, you purchased special fuel on July 20, 2023. You have until July 20, 2026, to file a claim for refund.

Gasoline claims must be filed by April 15 of the year succeeding three years from the date of purchase. For example, you purchased gasoline on July 20, 2023. You have until April 15, 2027, to file a claim for refund.

Compressed natural gas claims must be filed on a quarterly basis no later than the end of the third month following the end of the calendar quarter.

## What type of documentation is proof that tax was paid?

- Invoices/Receipts/Reports that include:
  - Name and address of seller
  - Name of purchaser
  - Number of gallons purchased
  - Date purchased
  - Type of fuel purchased
  - Amount of tax paid
- MF-360 (Consolidated Gasoline Monthly Tax Return)
- SF-900 (Consolidated Special Fuel Monthly Tax Return)
- Tax returns for other states showing gallons exported from Indiana

## Questions

If you need further assistance, you can contact Special Tax on [intime.dor.in.gov](https://intime.dor.in.gov) using the secure messaging feature, at [fetax@dor.in.gov](mailto:fetax@dor.in.gov), or 317-615-2630 Monday through Friday, 8 a.m. to 4:30 p.m. ET.

## Section A: Information

**Name.** Enter the name of the individual or entity making the claim

**Address.** Enter the location address.

**Telephone Number.** Enter the phone number for the responsible point of contact for completing the claim.

**Social Security Number (SSN)/Federal Employer Identification Number (FEIN).** If the claim is for an individual, enter the SSN. If the claim is for an entity, enter the FEIN.

**Indiana Taxpayer Identification Number (TID).** Enter the 10-digit TID. If you do not know the TID, leave this space blank.

**Refund Period.** Enter the beginning and ending dates of the period being claimed.

**Email Address.** Enter the email address of the person responsible for completing the claim. If you do not have an email address, leave this space blank.

**Use of Fuel.** Mark the appropriate box to indicate how the fuel was used.

**Section B: Refund Computation**

**Separate refund forms must be filed for different gasoline and special fuel tax rates. Refer to the Tax Rate Table.**

Example. Fuel is purchased for a non-taxable use for the period April 1, 2023 through Sept. 30, 2023. Two refund claim forms must be filed.

1st claim – April 1, 2023 through June 30, 2023

2nd claim – July 1, 2023 through Sept. 30, 2023

**Line 1.** Enter the amount from Section C, Line 11.

**Line 2.** Enter the amount from Section D, Line 6.

**Line 3.** Line 1 plus Line 2.

**Line 4.** Enter the appropriate rate(s) from the table(s).

**Line 5.** Multiply Line 3 by Line 4.

**Line 6.** Multiply Line 3 by .01 (Special Fuel Only).

**Line 7.** Enter the sum of all collection allowance credits from your invoices (Special Fuel Only).

**Line 8.** Line 5 plus Line 6 minus Line 7.

**Line 9.** Line 8 gasoline plus Line 8 special fuel.

**Section C: Exempt Use Details**

This section must be completed if you used gasoline and/or special fuel for an exempt purpose.

Complete Columns 1 through 5 if the fuel was used for an exempt reason other than the reasons listed in Lines 7 through 10.

**Column 1.** Enter the type of vehicle or equipment.

**Column 2.** Enter the make and model.

**Column 3.** Indicate if the vehicle is licensed with the Indiana Bureau of Motor Vehicles.

**Column 4.** Describe how the fuel was used in an exempt manner (e.g., plowing fields, building construction, home heating, operating a taxicab).

**Column 5.** Enter the whole gallons consumed in an exempt manner.

**Line 6.** Enter the total from Column 5.

**Line 7.** Enter the number of Indiana tax-paid gallons used to denature alcohol (Gasoline Only).

**Line 8.** Enter the number of Indiana tax-paid gallons exported from Indiana to another state.

**Line 9.** Enter the number of Indiana tax-paid gallons used in a motorboat on Lake Michigan or the Ohio River (Gasoline Only).

**Line 10.** Enter the number of Indiana tax-paid gallons sold to the U.S. Government.

**Line 11.** Enter the difference between the amount of special fuel purchased by a compressed natural gas product fuel station and the amount of compressed natural gas product produced and sold. For station retailers, unless DOR has approved an alternative conversion factor, the fueling station operator should report compressed natural gas GGE units based on each 5.66 lb., or 123.57 cu. ft. of natural gas dispensed.

**Line 12.** Add lines 6 through 11.

**Section D: Proportional Use Exemption Details**

Proportional use exemptions apply to fuel consumed by commercial equipment being used on a vehicle that shares a common fuel reservoir. Each vehicle type must be listed on a separate line. If you operate a type of vehicle that is not listed, please contact our office at 317-615-2630 or [fetax@dor.in.gov](mailto:fetax@dor.in.gov).

**Column 1.** Enter the type of vehicle from the list.

**Column 2.** Mark the applicable box.

**Column 3.** Enter the whole gallons consumed.

**Column 4.** Enter the applicable exemption percentage from the chart.

**Column 5.** Multiply Column 3 by Column 4.

**Line 6.** Enter the total(s) from Column 5.