



Form REF-1000
State Form 50854
(R8 / 7-17)

Indiana Department of Revenue
Claim for Fuel Tax Refund

Mailing/Contact Information:
Indiana Department of Revenue
Special Tax Division
P.O. Box 1971
Indianapolis, IN 46206-1971
(317) 615-2630
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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): <input type="checkbox"/> A – Agriculture <input type="checkbox"/> E – Local Transit Systems <input type="checkbox"/> I – Mining <input type="checkbox"/> M – Other (Specify) _____ <input type="checkbox"/> B – Aviation <input type="checkbox"/> F – Maintenance <input type="checkbox"/> J – Railroad <input type="checkbox"/> C – Building/Construction <input type="checkbox"/> G – Manufacturing <input type="checkbox"/> K – Refrigeration <input type="checkbox"/> D – Export <input type="checkbox"/> H – Marine <input type="checkbox"/> L – Taxicabs	

Section B: Refund Computation		
	Gasoline (Use Whole Gallons)	Special Fuel (Use Whole Gallons)
1. Gallons Used for Exempt Purposes (From Section C, Line 11)		
2. Proportional Gallons Eligible for Fuel Tax Refund (From Section D, Line 7)		
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. Collection Allowance Adjustment		
7. Total Fuel Tax Refund (Line 5 minus Line 6)		
8. Tax Paid Gallons Used by Governmental Entities Eligible for Surcharge Tax Refund (From Section C, Line 12)		
9. Proportional Gallons Eligible for Surcharge Tax Refund (From Section D, Line 6) (Governmental Entities should not use this line)		
10. Total Gallons Eligible for Surcharge Tax Refund (Line 1 plus Line 8 plus Line 9)		
11. Surcharge Tax Rate (See table below)		
12. Surcharge Tax Refund (Line 10 multiplied by Line 11)		
13. Total Refund Claimed (Line 7 plus Line 12)		

Fuel Tax Rate Table		
Refund Tax Period	Gasoline Tax Rate	Special Fuel Tax Rate
Prior to July 1, 2017	\$0.18	\$0.16
On or after July 1, 2017	\$0.28	\$0.26

Surcharge Tax Rate Table	
Refund Tax Period	Surcharge Tax Rate
Prior to July 1, 2017	Not Applicable
On or after July 1, 2017	\$0.21

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. Total to Report in Section B, Line 1 (Add Lines 6 through 10)					
12. Tax-Paid Gallons Used by Governmental Entities (See Instructions) (Report in Section B, Line 8)					

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 9						
7. Total to Report in Section B, Line 2						

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 surcharge tax.

Who should file?

Anyone who purchased un-dyed special fuel or gasoline, paid the Indiana excise tax and/or surcharge tax, 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.

Individuals or business who are subject to the special fuel excise tax but wish to claim a refund of only the surcharge tax should use Form GA-110L.

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, stationery 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(1).
- 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.

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 3 years of the date of purchase. For example, you purchased special fuel on July 20th, 2015. You have until July 20th, 2018 to file a claim for refund.

Gasoline claims must be filed by April 15th of the year succeeding 3 years from the date of purchase. For example, you purchased gasoline on July 20th, 2015. You have until April 15th, 2019 to file a claim for refund.

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 us at (317) 615-2630 or at fetax@dor.in.gov.

Section A: Information

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

Address – Enter the location address

Telephone Number – Enter the point of contact phone number for the person responsible 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 ten-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.

Example: Fuel is purchased for a non-taxable use for the period April 1, 2017 through September 30, 2017. Two refund claim forms must be filed.

1st claim – April 1, 2017 through June 30, 2017

2nd claim – July 1, 2017 through September 30, 2017

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

Line 2 – Enter the amount from Section D, Line 7.

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 – Enter the sum of all collection allowance credits from your invoices (special fuel only).

Line 7 – Line 5 minus Line 6.

Line 8 – Enter the amount from Section C, Line 12. Do not include gallons on this line that are reported in Section D, Proportional Use Exemption Details.

Line 9 – Enter the amount from Section D, Line 6.

Line 10 – Line 1 plus Line 8 plus Line 9.

Line 11 - Enter the appropriate rate from the table.

Line 12 – Multiply Line 10 by Line 11.

Line 13 – Line 7 plus Line 12.

Section C: Exempt Use Details

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

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 – Add Lines 6 through Line 10

Line 12 – Enter the number of Indiana tax-paid gallons used by governmental entities eligible for the surcharge tax refund. Do not include gallons on this line that are reported in Section D, Proportional Use Exemption Details.

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.

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 from Column 3 (Special Fuel Only).

Line 7 – Enter the total(s) from Column 5.