Form MF-360
State Form 49276
(R14 / 6-26)

Indiana Department of Revenue

Consolidated Gasoline 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 Types

This 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.

☐ Gasoline Distributor ☐ Oil Inspection Distributor

Section 2: Calculation of Gasoline Taxes Due

1	Total receipts (From Section A, Line 8, Column D)	1	
2	Total non-taxable disbursements (From Section B, Line 10, Column D)	2	
3	Gallons received, gasoline tax paid (From Section A, Line 1, Column A)	3	
4	Billed taxable gallons (Line 1 minus Line 2 minus Line 3)	4	
5	Licensed gasoline distributor deduction (Multiply Line 4 by 0.016)	5	
6	Billed taxable gallons (Line 4 minus Line 5)	6	
7	Gasoline tax due (Multiply Line 6 by the applicable rate, see instructions)	7	
8	Adjustments (Schedule E-1 must be attached and is subject to approval)	8	
9	**Total gasoline tax due (Line 7 plus or minus Line 8)**	9	

Section 3: Calculation of Oil Inspection Fees Due

1	Total receipts (From Section A, Line 9, Column D)	1	
2	Total non-taxable disbursements (From Section B, Line 11, Column D)	2	
3	Gallons received, oil inspection fee paid (From Section A, Line 1, Column D)	3	
4	Billed taxable gallons (Line 1 minus Line 2 minus Line 3)	4	
5	Oil inspection fees due (Multiply Line 4 by $0.01)	5	
6	Adjustments (Schedule E-1 must be attached and is subject to approval)	6	
7	**Total oil inspection fees due (Line 5 plus or minus Line 6)**	7	

Section 4: Calculation of Total Amount Due

1	Total amount due (Section 2, Line 9 plus Section 3, Line 7)	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 (Line 1 plus Line 2 plus Line 3)	4	
5	Payment(s)	5	
6	**Balance due (Line 4 minus Line 5)**	6	
7	**Gallons of gasoline sold to taxable marina**	7	

Under 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.

Signature of Taxpayer or Authorized Agent: _____ Date: _____

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

Email Address: _____

Enter the correct amount of gallons on this page.

Section A: Receipts		From Schedule	A Gasoline/Aviation Gasoline/Gasohol	B K-1/K-2 Kerosene	C All Other Products	D Totals
1	Gallons received, gasoline tax or inspection fee paid	1A				
2	Gallons received from licensed distributors or oil inspection distributors, tax unpaid	2				
3	Gallons of non-taxable fuel received and sold or used for a taxable purpose	2K				
4	Gallons received from licensed distributors on exchange agreements, tax unpaid	2X				
5	Gallons imported directly to customer	3				
6	Gallons imported into own storage	4				
7	Diversions into Indiana	11				
8	Total receipts - add Lines 1 through 7, carry total (Column D) to Section 2, Line 1					
9	Total receipts - add Lines 1 through 7, carry total (Column D) to Section 3, Line 1					
Section B: Disbursements		**From Schedule**	**A Gasoline/Aviation Gasoline/Gasohol**	**B K-1/K-2 Kerosene**	**C All Other Products**	**D Totals**
1	Gallons delivered, tax collected	5				
2	Diversions out of Indiana	11				
3	Gallons sold to licensed distributors, tax not collected	6D				
4	Gallons disbursed on exchange	6X				
5	Gallons exported	7				
6	Gallons delivered to U.S. Government - tax exempt	8				
7	Gallons delivered to licensed marina fuel dealers	10A				
8	Gallons delivered to licensed aviation fuel dealers	10B				
9	Miscellaneous deduction - theft/loss	E-1				
9a	Miscellaneous deduction - off road, other	E-1				
10	Total non-taxable disbursements - add Lines 2 through 9a, carry total to Section 2, Line 2					
11	Total non-taxable disbursements - add Lines 2 through 6, carry total to Section 3, Line 2					

Instructions for Completing Consolidated Gasoline Monthly Tax Return (MF-360)

Who should file this return?
A gasoline tax is imposed on every gallon of gasoline received in Indiana less those deductions provided by law. Each person who holds a valid Indiana Gasoline Distributor's License must file Form MF-360, Consolidated Gasoline Monthly Tax Return and schedules with the Indiana Department of Revenue. Distributors are required to indicate on such returns all gasoline received as well as support all deductions claimed, during the month for which the return is filed. A return must be filed each month, even if the distributor has no activity to report on the return. You may file your return via DOR's e-services portal, INTIME, at intime.dor.in.gov.

When is the return/payment due?
Form MF-360 and schedules must be filed on or before the twentieth (20th) day of the month immediately following the month for which the report is being filed. If the 20th day of the month falls on a Saturday, Sunday, or a state or national legal holiday, the due date of the return is the next succeeding day that is not a Saturday, Sunday, or such holiday. To be considered timely filed by the department, the return must be postmarked no later than the due date of the return. You can make a payment via DOR's e-services portal, INTIME, at intime.dor.in.gov.

How do I complete the MF-360?
Complete Form MF-360 as instructed below:

Step 1. Indicate the reporting period for which you are filing. Enter your identifying information as it is reflected on your Indiana Fuel Tax License.

Step 2. Complete all receipt and disbursement schedules by entering the totals in Sections A and B on page 3 of the MF-360. Detailed instructions for reporting fuel transactions on the corresponding receipt and disbursements schedules are found in the instructions for each schedule.

Step 3. Carry specific line totals from Section A and B, on page 3 of the MF-360, to the appropriate sections on the front of the MF-360.

Step 4. Complete Sections 1 through 4.

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 Gasoline Distributor you will place an "X" in that box.

Section 2 – Calculation of Gasoline Taxes Due
Line 1. Enter the total amount of gasoline purchased, acquired, or imported during the month from Section A, Line 8, Column D.

Line 2. Enter the total of non-taxable disbursements made during the month from Section B, Line 10, Column D.

Line 3. Enter the total gallons of gasoline received, gasoline tax paid From Section A, Line 1, Column A.

Line 4. Enter the total billed taxable gallons (Line 1 minus Line 2 minus Line 3).

Line 5. Licensed Gasoline Distributors who file their returns timely and remit all amounts of tax due timely are entitled to claim a gallonage allowance of one and six-tenths percent (1.6%) of the gallons of gasoline received, less deductions. The deduction will not be allowed if a monthly return and schedules and/or tax remittance is filed after the due date of the return.

Line 6. Enter the total billed taxable gallons (Line 4 minus Line 5).

Line 7. Enter the tax due (multiply Line 6 by the applicable rate below).

Gasoline Tax Rate Table

Transaction Date	Tax Rate
July 1, 2022 through June 30, 2023	$0.33 per gallon
July 1, 2023 through June 30, 2024	$0.34 per gallon
July 1, 2024 through June 30, 2025	$0.35 per gallon
July 1, 2025 through June 30, 2026	$0.36 per gallon
July 1, 2026 through June 30, 2027	$0.37 per gallon

Line 8. 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.

Line 9. Enter the total gasoline tax due (Line 7 plus or minus Line 8).

Section 3 – Calculation Of Oil Inspection Fees Due

Line 1. Enter the total amount of gasoline, kerosene, and other products purchased, acquired, or imported during the month (from Section A, Line 9, Column D).

Line 2. Enter the total of non-taxable disbursements made during the month (from Section B, Line 11, Column D).

Line 3. Enter the total gallons received, oil inspection fee paid (from Section A, Line 1, Column D).

Line 4. Enter the total billed taxable gallons (Line 1 minus Line 2 minus Line 3).

Line 5. Enter the oil inspection fees due (multiply Line 4 by $.01).

Line 6. 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.

Line 7. Enter the total oil inspection fees due (Line 5 plus or minus Line 6).

Section 4 – Calculation of Total Amount Due

Line 1. Enter your total combined tax due (Section 2, Line 9 plus Section 3, Line 7).

Line 2. Enter 10% penalty or $5, whichever is greater, 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/reference/dn03.pdf for interest rates. The daily interest equals the annual interest rate divided by 365 multiplied by the amount due on Line 6. Interest is computed from the due date of the return.

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

Line 5. Enter any EFT payment(s) made.

Line 6. Enter the balance due (Line 4 minus Line 5).

Line 7. Indicate the total number of gallons of gasoline (including gasohol) sold to persons who own or operate taxable marine facilities upon which the gasoline tax was collected. The “taxable marine facility” means a boat livery located on an Indiana lake.

For Additional Information

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

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