



Form
MF-360X
State Form 49875
(R9 / 5-20)

Indiana Department of Revenue
Amended Consolidated Gasoline Monthly Tax Return

Due date is the 20th of the following month.
For the month of: _____ 20____

Mailing/Contact Information:
Indiana Department of
Revenue
Special Tax Division
P.O. Box 510
Indianapolis, IN 46206-0510
(317) 615-2630
fetax@dor.in.gov

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 Oil Inspection Distributor Gasohol Blender

			A Previously Reported Amount	B Amount of Change	C Current Amount
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 department 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 department approval)	6			
7	Total oil inspection fees due (Line 5 plus or minus Line 6)	7			

Section 4: Calculation of Total Amount Due			A Previously Reported Amount	B Amount of Change	C Current Amount
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 \$5.00, 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 corrected total amount of gallons on this page.

		From Schedule	A Gasoline/Aviation Gasoline/Gasohol	B K-1/K-2 Kerosene	C All Other Products	D Totals
Section A: Receipts						
1	Gallons received, excise tax 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 1-7, carry total (Column D) to Section 2, Line 1					
9	Total receipts - add Lines 1-7, 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 2-9a, carry total to Section 2, Line 2					
11	Total non-taxable disbursements - add Lines 2-6, carry total to Section 3, Line 2					

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

Who should file this return?

You should file this form if you are an Indiana licensed gasoline distributor, oil inspection distributor, or gasohol blender and you need to amend or change a previously filed Consolidated Gasoline Monthly Tax Return, Form MF-360. If you have made a calculation error on your return you do not need to file an amendment. The department will make changes for you and will let you know the results.

Completing the Form

You should refer to the instructions for your original Consolidated Gasoline Monthly Tax Return, and related schedules, for the tax period being amended.

Enter your company's identifying information on Form MF-360X and all accompanying schedules. Complete all information, leaving nothing blank. It is critical that you use the same license number on this report that is shown on your actual license. A separate MF-360X must be filed for each tax period requiring an amendment.

Gasoline Tax Rate Table	
Transaction Date	Tax Rate
Periods prior to July 1, 2017	\$0.18 per gallon
July 1, 2017 through June 30, 2018	\$0.28 per gallon
July 1, 2018 through June 30, 2019	\$0.29 per gallon
July 1, 2019 through June 30, 2020	\$0.30 per gallon
Periods on or after July 1, 2020	\$0.31 per gallon

Section 1

Place an "X" in the box to the left of each license type for which you are licensed

Sections A & B

Correct all applicable receipt and disbursement schedules and enter the amount of the corrected total gallons for each schedule in Sections A & B on the reverse side of the MF-360X.

Sections 2, 3, & 4

Column A: Should reflect all amounts previously reported on your original tax return, or a previously amended return. If a return has been previously amended, Column A will be the amounts reported in Column C of the previously filed amended return.

Column B: This column is the amount of change only. Use this column to report changes in line amounts from those previously reported. Changes in Column B must be documented by attaching the corresponding schedules, as amended. If there is no change to a particular line entry, enter zero.

Column C: This column is calculated by adding or subtracting the amounts in Column B from the amounts entered in Column A. If there is no change for a line in Column B, then carry the amount from Column A to Column C for that line.

Amount Due: If Section 4, Column C, Line 4 is greater than Section 4, Column C, Line 5, you owe additional tax. Enter this amount of tax due in Section 4, Column C, Line 6. **Note:** The amount of tax you owe must include penalty and interest due on late payments. Be certain you have completed Section 4, Column C, Lines 2 & 3, to reflect any penalty and interest due.

If money is owed on an amended return you should subtract the amount of collection allowance from gallons amended.

Refund Due: If Section 4, Column C, Line 4 is less than Section 4, Column C, Line 5, you are due a refund. Enter the amount of your calculated refund in Section 4, Column C, Line 6 in brackets (example). Sign your return, and ensure that it is mailed to us and postmarked within the required statute of limitations period. We will process your claim within 90 days of receipt, issue your refund, or explain why your claim is denied or reduced.

What is the Statute of Limitations Period for Refunds?

Within three (3) years after the end of the calendar year containing the taxable period in which the tax was erroneously collected IC 6-6-1.1-907(b).

What if I Have Other Questions?

If you have other questions, contact our office by calling (317) 615-2630. You may send us an email at fetax@dor.in.gov, or you can also write to us at:

Indiana Department of Revenue
Special Tax Division
P.O. Box 510
Indianapolis, IN 46206-0510