

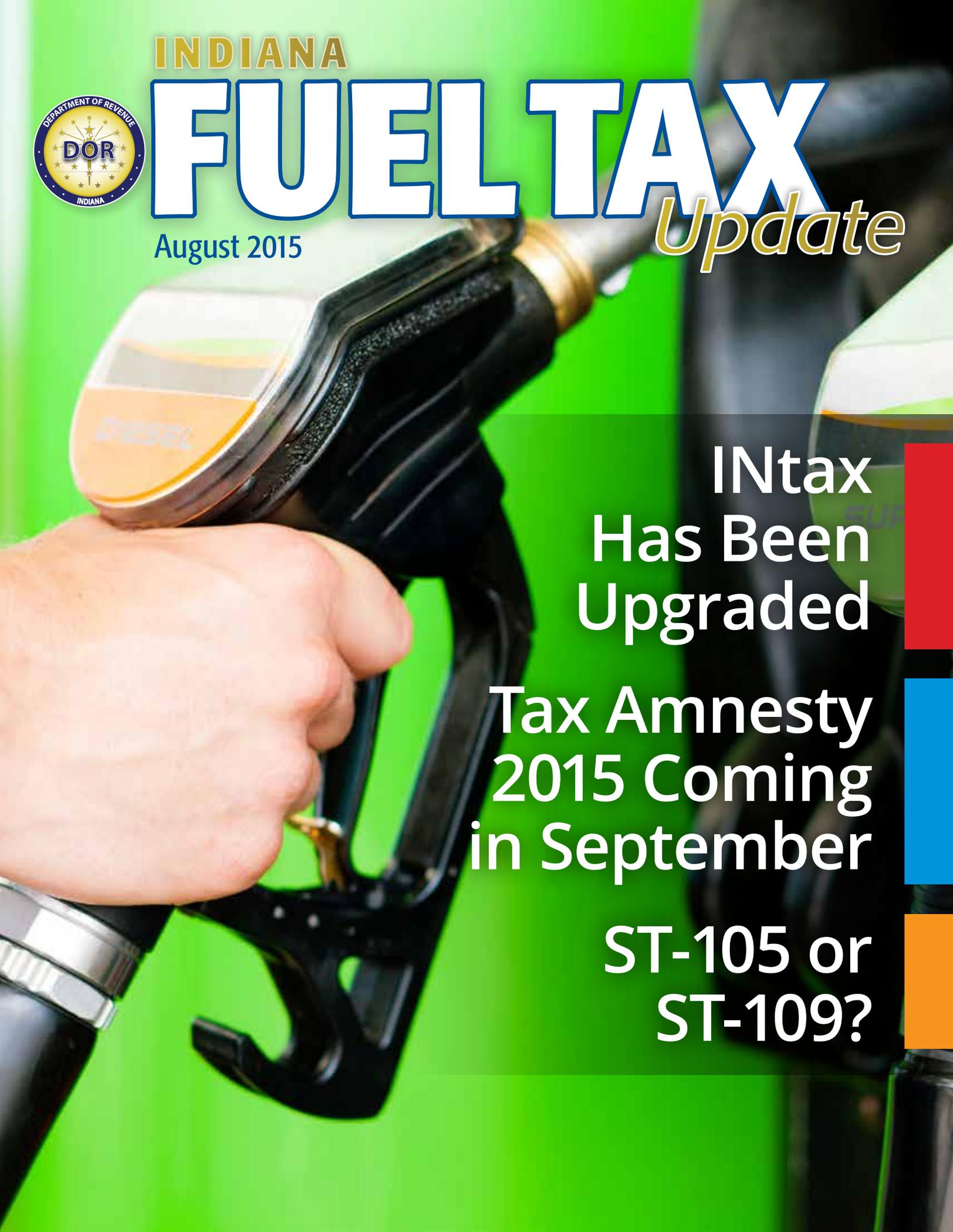


INDIANA

FUEL TAX

Update

August 2015

A close-up photograph of a hand holding a black fuel nozzle. The nozzle has a digital display on its handle that shows the word 'DIESEL' in orange. The background is a bright green, suggesting a gas station. On the right side of the image, there are three vertical colored bars: red, blue, and orange.

INtax
Has Been
Upgraded

Tax Amnesty
2015 Coming
in September

ST-105 or
ST-109?

A Publication for Indiana's Fuel Tax Industry

If you are viewing this publication in the magazine version and having trouble reading the text in the newsletter and wish it was a little bigger, there is a way to do that. View it in full-screen mode by clicking the *Enable FullScreen* button.

You also can download the entire issue or just selected pages as PDF documents. Just click the *Download* button. This opens the issue as a PDF, which you can then save or print.

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INTax Has Been Upgraded

The Information Technology Division (ITD) and business units have worked hard to upgrade INTax, the department's online business tax remittance and payment application. It has been completely upgraded to make taxpayers' filing and remittance process faster and simpler. After two years of work and collaboration, the INTax upgrade launched August 4.

As part of the upgrade, INTax received a new look with a new logo. However, the overall framework remains the same.

Taxpayers will notice several enhanced features:

- **Improved instructions, language, and alerts**—Improved onscreen instructions walk taxpayers through the registration, filing, and tax remittance processes, and hint bubbles give clarification on terms and forms. Taxpayers also receive notifications of updates or changes whenever they log in to INTax.

- **Consolidated screens mean fewer clicks**—INtax now has more streamlined processes. Consolidated screens allow taxpayers to navigate INtax with fewer clicks and to make changes to information on the same screen. Auto-fill capabilities use previously entered information to complete many fields and automatically make calculations.
- **Updated technology**—Updated technology enables taxpayers to experience faster processing times.

A new registration video walks taxpayers through how to register a business in the INtax application. Other resources include a step-by-step registration guide and guides specifically designed for taxpayers and tax professionals.

[Click here](#) to register for INtax or to access more details on the upgrade. ■

The INtax website has been completely upgraded to make taxpayers' filing and remittance processing faster and simpler.



Tax Amnesty 2015 **Coming in September**

The Indiana Department of Revenue will conduct Tax Amnesty 2015 from **September 15 through November 16, 2015.**

Tax Amnesty 2015 is a limited-time opportunity for both individuals and businesses to pay past-due taxes free of penalty, interest, and collection fees. Existing tax liabilities, for all tax types managed by the department, for periods ending prior to January 1, 2013, are eligible to participate in Tax Amnesty 2015.



In return for the full payment of the base tax, the state will:

- Waive penalties, interest, and collection fees for eligible liabilities;
- Release tax liens that have been imposed on existing liabilities; and
- Not seek civil or criminal prosecution against any individual or entity.

Indiana's first tax amnesty program was conducted in 2005. Taxpayers who participated in the 2005 amnesty program are not eligible to participate in Tax Amnesty 2015.

Because it was not established until July 2014, Gasoline Use Tax (GUT) is not eligible for Tax Amnesty 2015.

Of the outstanding taxes collected, the first \$84 million will fund the Indiana Regional Cities Development Fund. The next \$6 million collected will be allocated to the Indiana Department of Transportation to support the operation of the Hoosier State Rail Line. Any remaining taxes collected will be deposited into the state general fund.



Tax Amnesty 2015 is a limited-time opportunity for both individuals and businesses to pay past-due taxes free of penalty, interest, and collection fees.

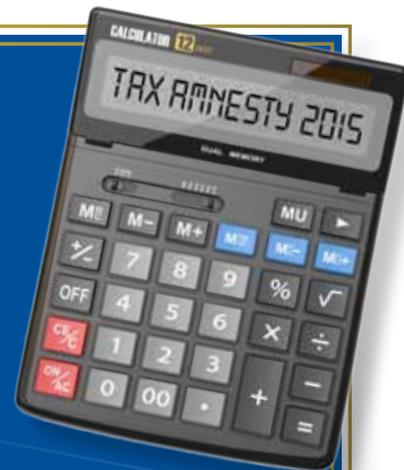
Tax Amnesty 2015 is authorized by House Enrolled Act 1001, which was signed into law by Governor Mike Pence in May 2015. ■

How Do I Participate in Tax Amnesty 2015?

The Tax Amnesty 2015 period will be from **September 15, 2015** through **November 16, 2015**.

To participate in Tax Amnesty 2015, go online to www.taxamnesty.in.gov, call the department toll-free at **1-844-TAXES-IN (1-844-829-3746)**, or visit any of our 12 office locations to pay your account or establish a payment plan. To ensure taxpayers can participate and get the answers they need, the department's phone lines will be staffed until 8 p.m. every Tuesday and Thursday during Tax Amnesty 2015.

If you receive a letter with a Tax Amnesty 2015 coupon, use the included envelope to send the department your coupon and full payment.





New Natural Gas Vehicle Credit Effective Date

Beginning on July 1, the effective date of the tax credit for natural gas-powered vehicles was changed from Jan. 1, 2014, to Jan. 1, 2013.

The Natural Gas Vehicle Credit (NGV-C) is an Indiana income tax credit available for vehicles powered by compressed natural gas (CNG) or liquefied natural gas (LNG). NGV-C applies only to vehicles weighing more than 33,000 pounds and purchased or leased


 A blue diamond-shaped logo containing the white text "CNG".


 A green diamond-shaped logo containing the white text "LNG".

TAX CREDIT

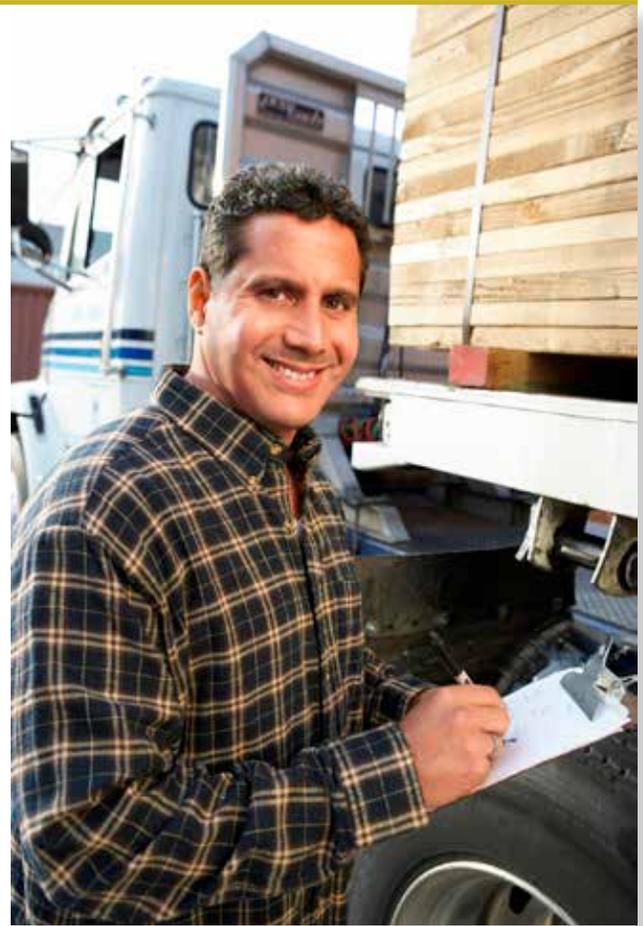
from an Indiana dealer. The credit can be applied against the purchaser's adjusted gross income tax, financial institutions tax, and/or insurance premiums tax. Unused credits may be carried forward for up to six consecutive taxable years.

The credit is limited to \$15,000 per vehicle and to a total value of \$150,000 in credits granted to a single taxpayer in a taxable year. The amount of the credit is figured by multiplying the difference between the price of the qualified vehicle and the price of a similarly equipped vehicle that is powered by a gasoline or diesel engine by 50 percent. The credit is the lesser of this result or \$15,000.



The credit is limited to \$15,000 per vehicle and to a total value of \$150,000 in credits granted to a single taxpayer in a taxable year.

The new legislation allows a person who placed a qualified vehicle into service in 2013 to claim the NGV-C against their sales tax liability on transactions involving a natural gas product occurring after June 30, 2015, and before Jan. 1, 2017.



To claim a credit for a previous tax year, you first must file the NGV-C and supporting documentation with the department. Once approved by the department, you may file a Claim for Refund form (Form GA-110L) for any sales tax liability on transactions involving a natural gas product during the timeframe mentioned previously. You can find the GA-110L online at www.in.gov/dor/3508.htm.

A person is still only eligible for a credit of up to \$15,000 per qualified vehicle, but he will not be subject to the \$150,000 limitation for a taxable year. However, any sales tax liabilities from periods prior to July 1, 2015, or after Dec. 31, 2016, will not be eligible for a refund based on the qualified vehicle credit, even if a person may have additional credits remaining.

Read *Information Bulletin #109* for more information. ■

New Law May Mean You Need an Alternative Fuel Decal



Recent legislation has changed the definitions of *alternative fuel*, *special fuels*, and *natural gas products*. These changes may mean you need to purchase an alternative fuel decal this tax year (for April 1, 2015 through March 31, 2016).

Alternative fuel is defined as a liquefied petroleum gas that is used in an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance. The term includes all forms of fuel commonly or commercially known or sold as “butane” or “propane.”

If you are the owner of a motor vehicle that is registered in Indiana and is propelled by alternative fuel, you must obtain an alternative fuel decal and pay an annual fee. The fee depends on the type and weight of the vehicle and ranges from \$100 to \$500.

An alternative fuel decal is valid from April 1 of each year through March 31 of the following year and

may be displayed only on the specific vehicle for which it was issued.

If you need to purchase an alternative fuel decal, you must complete Form SF-801 and pay the appropriate fee for your vehicle category. You can find this form online at www.in.gov/dor/3512.htm.

You must submit this form along with your payment no later than March 15 each year to ensure you receive your decal in time.

If you are the owner of a motor vehicle that is registered outside of Indiana and is propelled by alternative fuel is just “passing through” Indiana, you are not required to obtain a decal. Instead, you can purchase a temporary trip permit from a licensed propane dealer who sells alternative fuels. This permit is valid for 72 hours from the time of purchase for a specific registered vehicle and costs \$5.50.

For more information, contact the department at (317) 615-2630 or by email at fetax@dor.in.gov. ■

If you are the owner of a motor vehicle that is registered in Indiana and is propelled by alternative fuel, you must obtain an alternative fuel decal and pay an annual fee.



ST-105 *or* ST-109?



How do you know whether you need to provide your supplier with the ST-105 General Sales Tax Exemption Certificate or the ST-109 Utility Sales Tax Exemption to be exempt from the sales tax on natural gas?

Which form you use depends on whether the natural gas is considered to be the purchase of a natural gas product or a utility service. Natural gas is normally used as a utility providing power for heating or electricity. In that case, the natural gas purchase is subject to the utility receipts tax and the ST-109 is used.

In contrast, if natural gas is sold to be compressed or liquefied for use in motor vehicles, the natural gas purchase is not subject to the utility receipts tax. Instead, it is subject to the regular sales tax and the ST-105 is used.

In addition, if a company is a utility service and is purchasing natural gas, that company should provide the natural gas supplier with Form ST-109.

A blank copy of the ST-105 can be found on the department's website at www.in.gov/dor/3504.htm.

To obtain a copy of the ST-109, you must first complete Form ST-200 (Utility Sales Tax Exemption Application). That form is available online at www.in.gov/dor/3504.htm. ■

Which form you use depends on whether the natural gas is considered to be the purchase of a natural gas product or a utility service.



IMPORTANT TAX DATES

It's always tough to remember which fuel tax returns are due and when.

In this article you will find guidance for determining important fuel tax return due dates. You can find a complete list of tax due dates online at www.in.gov/dor/3344.htm.

Note that if the due date shown falls on a weekend or a federal or state holiday, the return and payment are due on the next business day.

Aviation Fuel Excise Tax – Form AVF-150 *(filed monthly)*

- The return and payment are both due on the 15th of the following month.

Gasoline Use Tax – Form GT-103 *(filed semi-monthly)*

- For transactions from the 1st to the 15th of the month, the return and payment are both due on the 25th of the same month.
- For transactions from the 16th through the end of the month, the return and payment are both due on the 10th of the following month.



**Gasoline Use Tax –
Form GT-103DR**
(filed monthly)

- The return is due by the end of the following month.

**Special Fuel Tax –
Form SF-900** *(filed monthly)*

- The return is due on the 20th of the following month for all SF-900 filers.
- For suppliers and permissive suppliers only, the estimated payment is due on the 15th of the following month, with the remainder of the payment due five days later, on the 20th.
- For all other SF-900 filers, the payment is due on the 20th of the following month.

**Gasoline Tax – Form
MF-360** *(filed monthly)*

- The return and the payment are both due on the 20th of the following month.

**Terminal Operator–
Form FT-501**
(filed monthly)

- The return is due on the 20th of the following month.

Transporter – Form SF-401
(filed monthly)

- The return is due on the 25th of the following month.

**Petroleum Severance–
Form MF-600**
(filed monthly)

- The return and payment are both due on the 30th of the following month.

**Sales Tax on Metered
Pumps – Form ST-103MP**
(filed monthly)

- Early filers—The return and payment are both due on the 20th of the following month.
- Monthly filers—The return and payment are both due on the last day of the following month. ■

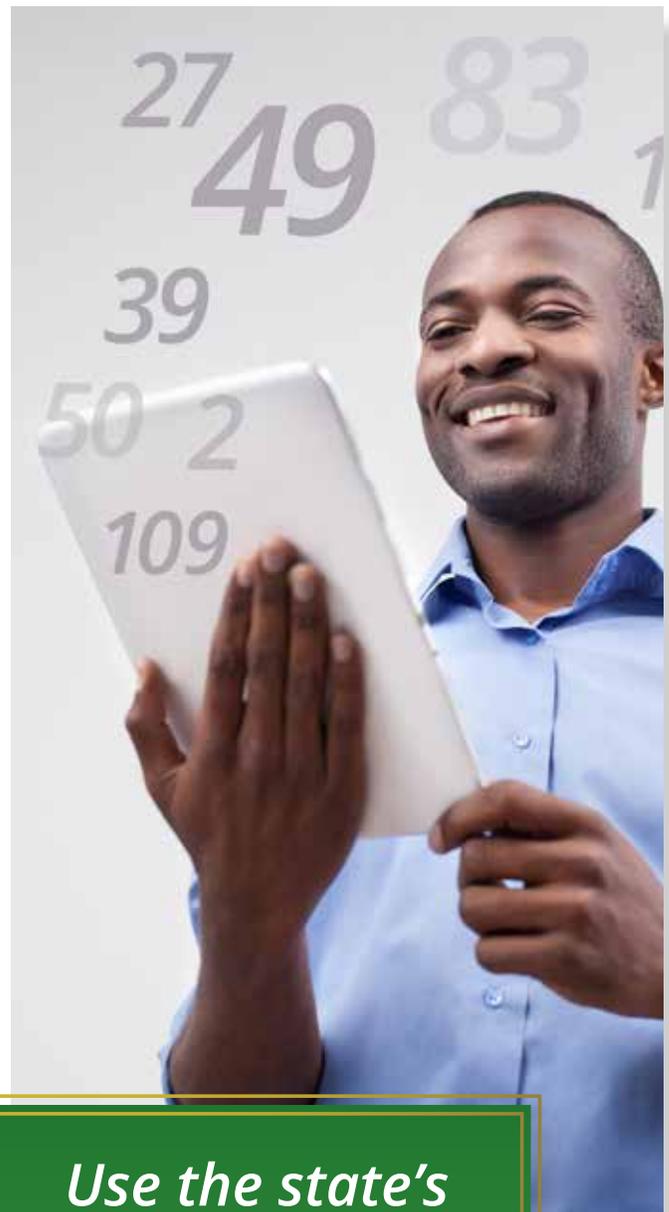
What Are They?



There are several commissioner's directives, departmental notices, and information bulletins that specifically deal with fuel tax issues. These all can be found in the Indiana Department of Revenue's *Tax Library*.

- **Commissioner's Directive #49**—
Aviation Fuel Excise Tax
> [View Directive](#)
- **Commissioner's Directive #50**—
Sales of Compressed Natural Gas (CNG) and Liquefied Natural Gas (LNG)
> [View Directive](#)
- **Departmental Notice #2**—
Gasoline Use Tax
> [View Notice](#)
- **Departmental Notice #12**—
State and Federal Excise Taxes Levied on Motor Fuel
> [View Notice](#)
- **Departmental Notice #27**—
Sales Tax Collection Allowance for Retailers and Remitters of Gasoline Use Tax
> [View Notice](#)

- **Departmental Notice #39—**
Licensure Requirement for Truck Stop Owners
> [View Notice](#)
- **Income Information Bulletin #109—**
Income Tax Credit for Natural Gas-powered Vehicles
> [View Bulletin](#)
- **Sales Tax Information Bulletin #15—**
Application of Indiana Sales Tax to Sales of Gasoline and Special Fuels Sold Through Stationary Metered Pumps
> [View Bulletin](#)
- **Sales Tax Information Bulletin #83—**
Gasoline Use Tax
> [View Bulletin](#) ■



*Use the state's
TAX LIBRARY
to get critical
information you
need most.
Up-to-date
and easy to
understand.*



Get Connected

It is important for businesses to know various ways they can contact the Indiana Department of Revenue if they are in need of help or want to receive critical updates from the department.

For general fuel tax questions or information regarding the filing of the required forms:

- Phone: (317) 615-2630
- Fax: (317) 615-2691
- Email: fetax@dor.in.gov

For questions regarding fuel tax licensing or bonds:

- Phone: (317) 615-2625

For questions regarding fuel tax refunds:

- Phone: (317) 615-2552



Our business phone hours are weekdays 8 a.m. to 4:30 p.m.

Helpful Resources

The Indiana Department of Revenue website at www.in.gov/dor is an excellent source for information, forms, instructions and more.

You can sign up for automatic email updates by clicking the email update icon (*red envelope*).



Fuel and environmental (*gasoline*) tax forms

- www.in.gov/dor/3512.htm

Fuel tax product code matrix

- www.in.gov/dor/3649.htm

Fuel tax EDI electronic filing initiatives

- www.in.gov/dor/3762.htm

Fuel tax distributor listing (*password protected*)

- www.in.gov/dor/3899.htm

Gasoline use tax

(contains links to bulk file resources)

- www.in.gov/dor/5081.htm

INtax website

- www.INtax.in.gov



August 2015

Indiana Fuel Tax Update
is a publication produced
by the Indiana Department
of Revenue twice a year to
update taxpayers about
the laws and changes that
affect fuel distributors
throughout the state.

