



# Indiana Department of Revenue

## Special Excise Tax

### Gasoline Use Tax Inventory Report

#### Who Must File This Form?

This form must be completed by all retail merchants who have gasoline products in their inventory as of the beginning of business July 1, 2014.

Due to the passage of SB479, effective July 1, 2014 the prepaid sales tax on gasoline products has been repealed and been replaced by a gasoline use tax. The purpose of this form is to calculate the amount of gasoline use tax due on gasoline products in inventory as of July 1, 2014, that must be added to the price of the gasoline when it is sold. The Gasoline Use Tax Inventory Report will not be used to calculate the difference between the prepaid sales tax rate and the gasoline use tax rate. All gallons in inventory as of July 1, 2014 must be multiplied by the July 2014 Gasoline Use Tax Rate of \$0.229.

The new law requires each retail merchant to take an inventory of gasoline they have in storage on July 1, 2014. Each retail merchant is required to remit to the department the product (the amount in Column C) of the number of gallons in storage (Column A) multiplied by the gasoline use tax rate (Column B) that is in effect on July 1, 2014. The retail merchant is also required to remit the amount due on or before Aug. 1, 2014.

The gasoline use tax rate as determined by the Department of Revenue is calculated by taking the statewide average retail sales price (excluding any state and federal excise taxes) from the previous month multiplied by 7%.

The gasoline use tax rate is not the same as the prepaid sales tax rate. The gasoline use tax rate can be found on the Indiana Department of Revenue's website [www.in.gov/dor/3618.htm](http://www.in.gov/dor/3618.htm).

#### Questions?

For questions regarding the completion of this form, you may contact the Fuel Tax Section of the Indiana Department of Revenue at (317) 615-2552 between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday. You may also email the department at [fetax@dor.in.gov](mailto:fetax@dor.in.gov).

#### Specific Instructions

If you file a consolidated ST-103MP sales tax return you should file a consolidated Gasoline Use Tax Report.

#### Getting Started

You will need to have the following information available to complete this form:

1. Your company's ten-digit Indiana taxpayer identification number (TID) plus the three-digit location number. This is the number shown on your Registered Retail Merchant Certificate.
2. Your company's nine-digit federal employer identification number (FEIN).
3. The number of gallons of gasoline your company has in storage as of the beginning of business on July 1, 2014.
4. The number of gallons of gasohol (include any E-85 as gasohol) your company has in storage as of the beginning of business on July 1, 2014.

## Gasoline Use Tax Inventory Report Instructions

#### Section A: Taxpayer Information

**Legal Entity Name** – Enter the legal entity name as it is registered with the Indiana Secretary of State or the Indiana Department of Revenue.

**DBA Name (if applicable)** – If you operate your business under a trade name or assumed name, enter it here.

**Indiana Taxpayer ID Number (TID)** – Ten-digit Indiana taxpayer identification number (TID) and the three-digit location number.

**Federal Employer ID Number (FEIN)** – Nine-digit federal employer identification number (FEIN).

**Physical and Correspondence Mailing Address(es)** – Physical address of the business where records are located, including the county. Other addresses should be filled out as applicable if different from the physical address.

#### Section B: Inventory Information Instructions

1. On Line 1 in Column A, list the total number of gallons of gasoline in your inventory as of the beginning of business on July 1, 2014. The number of gallons must be rounded to the nearest whole gallon. To calculate

the amount of gasoline use tax due, multiply the gallons of gasoline in Column A by the gasoline use tax rate published by the department in Column B and write the amount in Column C. Round the amount due to the nearest cent.

2. On Line 2 in Column A, list the total number of gallons of gasohol (include any E-85 as gasohol) in your inventory as of the beginning of business on July 1, 2014. The number of gallons must be rounded to the nearest whole gallon. To calculate the amount of gasohol use tax due, multiply the gallons of gasohol in Column A by the gasoline use tax rate published by the department in Column B and write the amount in Column C. Round the amount due to the nearest cent.
3. On Line 3 in Column A, total the number of gallons of gasoline and gasohol in your inventory. The combined total of gasoline and gasohol gallons must be rounded to the nearest whole gallon. Total the gasoline use tax due in Column C. The total amount due of gasoline use tax due should be rounded to the nearest cent. Remit the total amount of gasoline tax due as calculated in Column C.

**Sign and Date the Form**

Please be certain you have signed and dated the form. Mail the completed form and a **check, money order, or cashiers' check** made out to the Indiana Department of Revenue to the address below.

**Note:** Do not send cash. Electronic payments will not be accepted for the Gasoline Use Tax Inventory.

**Indiana Department of Revenue  
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