



INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor
Adam J. Krupp, Commissioner

Indiana Government Center
100 N. Senate Ave, Rm 248
Indianapolis, IN 46204-2253

[INSERT DATE]

[NAME OF MOTOR CARRIER]

[ATTN: RELEVANT POINT OF CONTACT IF APPLICABLE]

[ADDRESS LINE 1]

[ADDRESS LINE 2]

[CITY, STATE ZIP]

RE: Proportional Use Recordkeeping Changes due to House Enrolled Act 1290-2018

Dear Proportional Use Customer:

During the 2018 legislative session, the Indiana General Assembly enacted House Enrolled Act (HEA) 1290, which impacts the Motor Carrier industry. A synopsis of the legislation will be distributed at a later date. This letter details the necessary recordkeeping changes required to claim Proportional Use Credit.

Starting with the 3rd quarter, 2018 filing, the **fuel type** of each vehicle for which the credit is claimed must be identified on the MCS-1789 form (Claim for Proportional Use Credit). The updated form will be available on our website at <https://motorcarrier.dor.in.gov/loginHome.html> by the end of the 3rd quarter.

To comply with this change, on July 1, 2018, carriers must start maintaining records of the fuel types of all vehicles for which the Proportional Use Credit will be claimed. Vehicles eligible for Proportional Use Credit will continue to be identified by VIN, type and exemption percentage code.

If you have questions or concerns, please contact the Motor Carrier Services Division by email at indianamotorfuel@dor.in.gov or by phone at (317) 615-7345.

Sincerely,

Indiana Department of Revenue
Motor Carrier Services Division