



INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor
Bob Grennes, Commissioner

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

February 28, 2024

Dear Indiana Intrastate Fuel Tax Customer,

The Indiana Department of Revenue (DOR) would like to inform customers of recent legislative changes (House Enrolled Act (HEA) 1050) affecting intrastate fuel tax registrations, decal display, and quarterly tax returns. Please see the chart below to determine your specific requirements effective January 1, 2024.

Fuel Tax Requirements

Scenario	Register	Display Decals	File Quarterly Returns	Renew
I file PUC** and do not use alternative fuel*	Yes	No	Yes	Yes
I file PUC** and use alternative fuel* Note: Decals are only needed for vehicles using alternative fuel*.	Yes	Yes	Yes	Yes
I do not use alternative fuel* and do not file PUC**	No	No	No	No
I use alternative fuel* only	Yes	Yes	Yes	Yes
I have vehicles that use both diesel and alternative fuel* Note: Decals and quarterly returns are only for vehicles using alternative fuel*.	Yes	Yes	Yes	Yes

*Alternative fuels include propane/butane, electricity, hydrogen, and hythane.

**PUC is Proportional Use Credit.

Registration changes will be reflected on Form MCFT-1A, *Intrastate Motor Carrier Fuel Tax Annual Permit Application* (State Form 53994), available at in.gov/dor/tax-forms/motor-carrier-forms-and-applications. All forms related to additional changes will be updated accordingly.

This is an important reminder that carriers must comply with recordkeeping requirements regardless of updates outlined in this letter.

If you have any questions, contact the Fuel Tax division by email at indianamotorfuel@dor.in.gov or phone at 317-615-7200, option 1, Monday through Friday, 8 a.m.-4:30 p.m. ET.

Sincerely,

Randal L. Boone

RANDAL L. BOONE
EXECUTIVE DIRECTOR
MOTOR CARRIER SERVICES