



# INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor  
Bob Grennes, Commissioner

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

June 30, 2023

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 July 1, 2023.

## 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* <b>Note:</b> 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* <b>Note:</b> Decals and quarterly returns are only for vehicles using alternative fuel*.	Yes	Yes	Yes	Yes

\*Alternative fuels include propane and butane.

\*\*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](https://www.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](mailto: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  
EXECUTIVE DIRECTOR  
MOTOR CARRIER SERVICES