



INDIANA DEPARTMENT OF REVENUE

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

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

TO: IFTA, Inc.
FROM: Indiana Department of Revenue
RE: Indiana 3rd Quarter Rate Matrix Correction
DATE: September 16, 2019

Rate Change Effective July 1, 2019

The third quarter tax matrix for alternative fuel was put on the incorrect line. Indiana’s fuel tax rate matrix should reflect alternative fuel as a surcharge. See chart.

IFTA Rate Matrix

	Gasoline (gasoline, gasohol, ethanol, methanol, E-85, M-85, and A-55)	Special Fuels (diesel, CNG, LNG, and biodiesel)	Alternative Fuel (Propane and Butane)
Line 1 – Indiana	\$0.30 per gallon	\$0.49 per gallon	N/A
Line 2 – Indiana <i>(Motor Carrier Fuel Tax on Alternative Fuel)</i>	N/A	N/A	\$0.49 per gallon

Alternative fuel has been corrected to the fuel surcharge line for the fourth quarter.

When filing quarterly tax returns, motor carriers should note that gasoline and special fuel will remain as tax-paid credits, while alternative fuel will not. Motor carriers will be required to report gasoline and special fuel on line one and alternative fuel on line two of their quarterly fuel tax returns.

Jurisdictions or motor carriers with questions may contact Customer Service at (317) 615-7345, Monday through Friday, 8 a.m. – 4:30 p.m. EST or by email at IndianaMotorFuel@dor.in.gov.

Sincerely,

Indiana Department of Revenue
Motor Carrier Services Division