



Indiana Department of Revenue

Mike Braun, Governor
M. Kevin Gulley, Commissioner

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

To: International Fuel Tax Association, Inc.

From: Indiana Department of Revenue – Motor Carrier Services Division

Date: July 31, 2026

Subject: Indiana Second Quarter 2026 Fuel Tax Rate Correction

The Indiana Department of Revenue Motor Carrier Services Division recently discovered an error in the reported Indiana tax rates on the tax rate matrix for the second quarter 2026 (2Q2026). Updated rates for the third quarter 2026 (3Q2026) were added to 2Q2026 in error. Qualifying taxpayers may have over or underpaid on their IFTA tax return for 2Q2026.

The chart below outlines the correct Indiana fuel tax rates for 2Q2026 and 3Q2026.

Fuel Type	Gasoline	Special	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel	Electricity	Hydrogen	Hythane
Q2 rate	0.36	0.61	0.36	-	0.61	0.61	0.36	0.36	0.36	0.36	0.36	0.61	0.08	0.08	0.08
Q3 rate	0.37	0.63	0.37	-	0.63	0.63	0.37	0.37	0.37	0.37	0.37	0.63	0.08	0.08	0.08

Taxpayers who filed IFTA tax returns for 2Q2026 using the incorrect rates may request a refund for overpayment using the instructions below.

- Complete the attached Form GA-110L, Claim for Refund, then submit the completed form and paid 2Q2026 IFTA tax return from their base jurisdiction via email. Requests for reimbursement should be sent to IndianaMotorFuel@dor.in.gov.
- Online exempt taxpayers may mail Form GA-110L and 2Q2026 IFTA tax return to Motor Carrier Services Division in accordance with the address provided on the GA-110L.
- Refunds less than \$1.00 will not be refunded.

Taxpayers who underpaid on their IFTA tax returns for 2Q2026 may receive an invoice and payment instructions from Indiana.

For questions, call Motor Carrier Services Division at 317-615-7200, option 1, Monday through Friday, 8 a.m. to 4:30 p.m. ET.

Sincerely,

Indiana Department of Revenue
Motor Carrier Services Division
7811 Milhouse Rd.
Indianapolis, IN 46241



Form
GA-110L
State Form 615
(R21 / 5-25)

Indiana Department of Revenue
Claim for Refund

☐ POA-1 form Included

Name of Taxpayer			Taxpayer Identification Number (include 3 digit location)
Address			Federal Employer Identification Number (FEIN)
City	State	ZIP	Social Security Number

Indicate only one tax type from one of the following sections:

Section A – The GA110L is not to be used for Withholding, Individual, or Corporate Income tax. See instructions.					
☐ County Innkeepers	☐ Food & Beverage	☐ Motor Vehicle Rental	☐ Sales & Use	☐ VSE-103	
☐ Sales Tax on Utilities	☐ HRT-103	☐ Other _____			
Section B – Fuel Tax					
☐ Aviation Fuel Excise	☐ Gasoline Use	☐ Oil Inspection Fee on Motor Fuel			
☐ Other Fuel Related _____					
Section C – Excise Tax					
☐ Aeronautics	☐ Cigarette Excise	☐ Alcohol Excise	☐ Electronic Cigarette		
☐ Other Tobacco Products Excise					
Section D – Motor Carrier					
☐ BAS	☐ IFTA	☐ IRP/BPR	☐ Motor Carrier Fuel Tax	☐ Oversize/Overweight	☐ UCR

Provide the explanation as to why a refund is due:

Year or Period Ending (mm/dd/yyyy)	Date(s) of Tax Payment(s)	Requested Refund Amount	Year or Period Ending (mm/dd/yyyy)	Date(s) of Tax Payment(s)	Requested Refund Amount
			Total Requested Refund Amount		

I hereby certify that the foregoing account is just and correct; that the amount claimed is legally due, after allowing all just credits; and that no part of the same has been paid. I further understand that this refund may be applied to any liability which I currently have outstanding. Under penalties of perjury, I declare that I have examined this form, including the accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Sign Form GA-110L and include evidence to support your claim. Failure to attach ALL documentation with your claim may result in your claim being rejected or denied.

Signature: _____ Printed Name: _____ Title: _____

Daytime Phone Number: _____ Email: _____ Date: _____

For Department Use Only

Tax Analyst/Auditor: _____ Date: _____ Supervisor: _____ Date: _____

Claim Number: _____

Instructions for Completing Form GA-110L

Complete a separate Form GA-110L for each tax type and location. **Fill in all blanks as any missing or incomplete information may delay the processing of your Claim for Refund or may cause the Claim for Refund to be rejected or denied.** Make sure any and all returns have been filed.

Note. Claim for Refund (Form GA-110L) can be completed electronically via the Indiana Department of Revenue's (DOR) secure e-services portal, the Indiana Taxpayer Information Management Engine (INTIME), at intime.dor.in.gov.

As of Dec. 1, 2020, DOR no longer accepts any removable media to include CDs, DVDs, or USB flash drives from customers needing to submit documents. Any media received in this manner will be returned or destroyed. Customers should use INTIME to submit data and documents in a secure, quick, and efficient manner.

DOR will not accept protective claims submitted at the end of the calendar year. All supporting documentation must be submitted with the GA-110L claim.

- Include the taxpayer's name, address, and correct Taxpayer Identification Number (TIN) with location number that was assigned by the state for your specific location.
- Check only ONE Tax Type.
 - **Each tax type requires a separate GA-110L.**
 - This form is NOT to be used for Withholding, Individual, or Corporate Income tax, including Financial Institutions Tax, Composite Tax and Pass Through Entity Tax. Refunds for these tax types must be requested with the appropriate amended return. All amended WH-3's must include corrected wage statements as well.
- Include a complete explanation of why the refund is due. **Attach ALL evidence to support your claim.** Examples are not all inclusive: invoices showing tax paid; copy of exemption certificate if it is an exempt customer; purchase agreement and contract for items such as software and warranties; proof of payment (credit invoice or canceled checks); utility bills showing meter number; use tax journal and any additional

documentation to support your claim. Failure to attach ALL documentation with your claim may result in your claim being rejected or denied. **Do not use removable media (CDs, DVDs, or USB flash drives) to submit documents. Any media received in this manner will be returned or destroyed.**

- For a refund claim to be valid, a refund amount must be a request for the amount legally due for a specific tax period. Refund claim amounts must be separately stated by period or tax year. Include each requested refund amount for the appropriate period(s).
- To request refund of penalty and/or collection fees select the 'Other' checkbox, and indicate the tax type, and whether it is a refund of penalty, collection fees, or both. Collection fees are not refunded based on refund of underlying tax. Collection fees are only refunded when imposed due to department error.
- Be sure to sign the GA-110L form and include a daytime phone number and email address. The form must be signed to be a valid refund claim. **Including a correct email address will help to expedite the refund process.**
- Complete and attach a Power of Attorney (POA-1) form authorizing DOR to discuss your claim and specific tax type with someone other than the taxpayer. An electronic POA (ePOA) can be completed via DOR's secure e-services portal, INTIME, at intime.dor.in.gov.

Allow 60 days for processing before contacting DOR regarding the status of your claim.

For a refund to be valid, it must include:

1. The refund amount;
2. The tax period for which the refund is due;
3. The reason for the refund;
4. The taxpayer's signature; and
5. All required supporting documentation

If your claim does not include these items, it will be rejected or denied.

Mailing/Contact Information

Please use the information below based on the tax type selected.

Section A	Section B – Fuel Tax	Section C – Excise Tax	Section D – Motor Carrier
Indiana Dept. of Revenue P.O. Box 935 Indianapolis, IN 46206-0935 (317) 232-2240	Indiana Dept. of Revenue P.O. Box 1971 Indianapolis, IN 46206-1971 (317) 615-2630 intime.dor.in.gov	Indiana Dept. of Revenue P.O. Box 901 Indianapolis, IN 46206-0901 (317) 615-2710 intime.dor.in.gov	Indiana Dept. of Revenue P.O. Box 6075 Indianapolis, IN 46206-6075 (317) 615-7200 IndianaMotorFuel@dor.in.gov