



Form
GA-110L
State Form 615
(R11 / 9-18)

Indiana Department of Revenue
Claim for Refund

☐ POA-1 form Included

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

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

Section A					
<input type="checkbox"/> County Innkeepers <input type="checkbox"/> Food & Beverage <input type="checkbox"/> Motor Vehicle Rental <input type="checkbox"/> Sales & Use (Not Fuel Related) <input type="checkbox"/> Penalty <input type="checkbox"/> Sales & Use (Utilities) <input type="checkbox"/> Withholding <input type="checkbox"/> Collection Fees <input type="checkbox"/> HRT-103 <input type="checkbox"/> Other _____					
Section B					
<input type="checkbox"/> Aviation Fuel Excise <input type="checkbox"/> Gasoline Use <input type="checkbox"/> Oil Inspection Fee <input type="checkbox"/> Sales (Diesel) <input type="checkbox"/> Surcharge (Special Fuel - see instructions) <input type="checkbox"/> Other Fuel Related _____					
Section C					
<input type="checkbox"/> Aeronautics <input type="checkbox"/> Cigarette Excise <input type="checkbox"/> Alcohol Excise <input type="checkbox"/> Other Tobacco Products Excise					
Section D					
<input type="checkbox"/> BAS <input type="checkbox"/> IFTA <input type="checkbox"/> IRP/BPR <input type="checkbox"/> Motor Carrier Fuel Tax <input type="checkbox"/> Oversize/Overweight <input type="checkbox"/> UCR					
Provide the explanation as to why a refund is due:					
Year or Period Ending (mm/dd/yyyy)	Requested Refund Amount	Date(s) of Tax Payment(s)	Year or Period Ending (mm/dd/yyyy)	Requested Refund Amount	Date(s) of Tax Payment(s)

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: _____

Year	Interest Paid From	Interest Paid To	Total Interest Amount	Total Refund Amount	DLN

Instructions for Completing Form GA-110L

Complete a separate Form GA-110L for each tax type and location. Fill-in all blanks because 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.

- Include the taxpayer's name, address, and correct Taxpayer Identification Number 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.**
 - Refunds of the Surcharge tax are available to non-motor carriers who purchased special fuel (diesel, biodiesel, compressed natural gas or liquified natural gas) in Indiana from July 1, 2017 through June 30, 2018. The vehicle make, model and Vehicle Identification Number (VIN) must be included, along with purchase receipts.
- Include a complete explanation of why the refund is due. Attach ALL evidence to support your claim. Examples but 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.
- 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).
- 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 could help expedite the refund process.**
- Complete and attach a Power of Attorney (POA-1) form authorizing the department to discuss your claim and specific tax type with someone other than the taxpayer.

Please allow 60 days for processing before contacting the department regarding the status of your claim.

For a refund to be valid, it must meet the statutory requirements of a claim for refund and at a minimum include:

1. the refund amount;
2. the tax period for which the refund is due;
3. the reason for the refund; and
4. the taxpayer's signature.

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

Mailing/Contact Information

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

Section A	Section B	Section C	Section D
Indiana Dept. of Revenue P.O. Box 935 Indianapolis, IN 46206-0935 (317) 232-2339 Refundclaim@dor.in.gov	Indiana Dept. of Revenue P.O. Box 1971 Indianapolis, IN 46206-1971 (317) 615-2552 fetax@dor.in.gov	Indiana Dept. of Revenue P.O. Box 901 Indianapolis, IN 46206-0901 (317) 615-2710 excisetax@dor.in.gov	Indiana Dept. of Revenue P.O. Box 6075 Indianapolis, IN 46206-6075 (317) 615-7345 IndianaMotorFuel@dor.in.gov