



**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:

<b>Section A</b>					
<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"/> VSE-103	
<input type="checkbox"/> Sales & Use (Utilities)	<input type="checkbox"/> Withholding	<input type="checkbox"/> Collection Fees/Penalty	<input type="checkbox"/> HRT-103	<input type="checkbox"/> Other _____	
<b>Section B</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 _____				
<b>Section C</b>					
<input type="checkbox"/> Aeronautics	<input type="checkbox"/> Cigarette Excise	<input type="checkbox"/> Alcohol Excise	<input type="checkbox"/> Other Tobacco Products Excise		
<b>Section D</b>					
<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 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-service portal, the Indiana Taxpayer Information Management Engine (INTIME), at [intime.dor.in.gov](http://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.**
  - 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.
  - This form is **not** to be used for Individual or Corporate Income tax. Any income tax refund request must be made on an amended return pertaining to either individual or corporate.
- 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).
- 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 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-service portal INTIME at [intime.dor.in.gov](http://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	Section C	Section D
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 <a href="mailto:fetax@dor.in.gov">fetax@dor.in.gov</a>	Indiana Dept. of Revenue P.O. Box 901 Indianapolis, IN 46206-0901  (317) 615-2710 <a href="mailto:excisetax@dor.in.gov">excisetax@dor.in.gov</a>	Indiana Dept. of Revenue P.O. Box 6075 Indianapolis, IN 46206-6075  (317) 615-7200 <a href="mailto:IndianaMotorFuel@dor.in.gov">IndianaMotorFuel@dor.in.gov</a>