



BUREAU OF MOTOR FUEL TAXES
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**PENNSYLVANIA MOTOR FUELS TAX
REIMBURSEMENT CLAIM FOR POWER
TAKE-OFF RELATING TO AGRICULTURAL
USE OF FEED, FEED PRODUCTS, LIME
AND LIMESTONE PRODUCTS**

SEE INSTRUCTIONS ON REVERSE SIDE

Use this form to claim a reimbursement of Liquid Fuels and Fuels Tax paid on fuel consumed in power take-off (PTO) equipment while loading in Pennsylvania for delivery to a farm, or unloading at a farm in Pennsylvania, feed, feed products, lime or limestone products for agricultural use. Usage must be documented by an electronic monitoring device used in conjunction with an electronically controlled engine. See instructions on reverse side.

1. (Type or Print Clearly) Claimant's Name _____

Address _____

City, State and ZIP Code _____

2. Fed. Employer ID Number _____

4. Tax Year 20 _____

3. PA Sales/Use Tax License No. _____

Quarter Ended: 3/31 6/30 9/30 12/31

5. Indicate Fuel Type - (You must file a separate claim for each fuel type and period):

_____ Gasoline

_____ Undyed Diesel/kerosene

_____ Other (Specify)

6. Number of Pieces of Equipment
Included in this Claim Using PTO: _____

7. **Reimbursement Calculation:** To determine the amount of reimbursement to which you are entitled, calculate the following:

- a. Total gallons of fuel consumed in Pennsylvania using PTO equipment and documented by an electronic monitoring device. a. _____ Gallons
- b. Gallons of fuel included in Line 7a that were consumed in PA using PTO equipment for loading for delivery to a farm or for unloading at a farm, feed, feed products, lime or limestone products for agricultural use, and documented by an electronic monitoring device. Dated and time-stamped invoices must also be kept in support of the PTO data. b. _____ Gallons
- c. Total Reimbursement Requested. (Line 7b x appropriate tax rate)
(See rate table on reverse side.) c. \$ _____

8. Certification: Under penalties prescribed by law, I hereby affirm that this claim has been examined by me, and to the best of my knowledge, information and belief is true and correct. I also affirm that no refund or credit of the tax herein claimed has been received from any other source, and that the motor fuel claimed was used in power take-off equipment.

Claimant's Printed Name

Claimant's Signature

Claimant's Title

()
Telephone Number

()
Fax Number

Date

**INSTRUCTIONS FOR COMPLETING THE PENNSYLVANIA MOTOR FUELS TAX
REIMBURSEMENT CLAIM FOR FUEL CONSUMED IN POWER TAKE-OFF EQUIPMENT FOR
LOADING FOR DELIVERY TO A FARM, OR UNLOADING AT A FARM, FEED, FEED PRODUCTS, LIME OR
LIMESTONE PRODUCTS FOR AGRICULTURAL USE**

General Instructions and Information

Reimbursements are provided in accordance with Chapter 90 of the Pennsylvania Vehicle Code, Liquid Fuels and Fuels Tax. Records must be maintained for a period of two years following the submission of a reimbursement claim.

Quarterly reimbursement claims must be filed within 60 days following the end of the calendar quarter for which reimbursement is requested. Claims are to be submitted to the PA Department of Revenue, Bureau of Motor Fuel Taxes, PO BOX 280646, Harrisburg, PA 17128-0646.

TAX RATE TABLE

YEAR	UNDYED DIESEL/KEROSENE	GASOLINE OR GASOHOL
2005	\$0.364	\$0.300
2006	\$0.381	\$0.312
2007	\$0.381	\$0.312
2008	\$0.381	\$0.312
2009	\$0.381	\$0.312

The Department may require a claimant to satisfy any Sales/Use Tax liability on any fuel for which the reimbursement is claimed. Use Tax is the 6 percent tax on the use of tangible personal property (motor fuel) or services when Sales Tax has not been paid. An additional 1 percent local sales or use tax applies if the motor fuel was purchased in Philadelphia or Allegheny county. Use Tax should be calculated on the net purchase price (purchase price less tax received as a refund) of the gallons for which a carrier has received a refund and then remitted to the Commonwealth electronically via e-TIDES or TeleFile, unless the carrier's use of the fuel qualifies for a Sales/Use Tax business exemption. Questions regarding PA Sales/Use Tax on undyed diesel/kerosene should be directed to (717) 772-2960.

Line Instructions

Lines 1 – 3 – Provide general information regarding the claimant.

Lines 4 – 6 – Provide information regarding:

- the period for which the reimbursement claim is requested,
- the type fuel used in your power take-off equipment, and
- the number of pieces of PTO equipment included in this claim.

Line 7 – Calculate your reimbursement by providing the information requested for line 7a through line 7c using the table above, Tax Rate Table.

Line 8 – Complete the reimbursement claim certification.

Note: By signing this certification, the claimant certifies that the Pennsylvania Liquid Fuels and Fuels Tax on the gallons for which reimbursement is requested has been paid, that the fuel for which reimbursement is being claimed has been used in power take-off equipment and that records derived from an electronic monitoring device used in conjunction with an electronically controlled engine will be maintained as stated above under general instructions and information.

DO NOT SUBMIT THE CLAIM WITH YOUR QUARTERLY IFTA TAX REPORT/SCHEDULE. Claims filed late will be denied. Any claim denied may be appealed to the Department of Revenue, Board of Appeals, PO BOX 281021, Harrisburg, PA 17128-1021 or at www.boardofappeals.state.pa.us. Petitions must be filed within 90 days of the date of the denial.

Questions regarding these reimbursements should be forwarded to the address on the front of the form or by telephone, (717) 783-9362.