REV-642 MF (12-13)

pennsylvania
DEPARTMENT OF REVENUE
BUREAU OF MOTOR AND
ALTERNATIVE FUEL TAXES
PO BOX 280646
HARRISBURG, PA 17128-0646

BUS COMPANY REIMBURSEMENT REQUEST

FOR THE ADDITIONAL OIL COMPANY FRANCHISE TAX ON FUELS

Use this form to claim reimbursement of the portion of the PA diesel fuels tax equivalent to the oil company franchise tax imposed by Section 9502(a)(4) of the Pennsylvania Vehicle Code.

DO NOT MAIL THIS FORM WITH YOUR IFTA TAX REPORT.

SECTION A. General Bus Company Information – Please type or print clearly.

1. Bus Company Name _____

   Address _____

   City, State, ZIP Code _____

2a. EIN or SSN _____ 2b. U.S. DOT Number _____

3. Bus Company Status - Check applicable status.
   - ☐ PA MCRT (Non-IFTA)
   - ☐ PA IFTA
   - ☐ Out-of-State IFTA - Specify state(s). _____

     NOTE: A copy of the IFTA quarterly report for which a refund is being requested must be submitted along with this form.
   - ☐ Other (Specify) _____

4. Refund is for the year 20____ and the quarter ending
   - ☐ 3/31 ☐ 6/30
   - ☐ 9/30 ☐ 12/31

5. Number of diesel powered motorbuses operated in Pennsylvania for the quarter indicated above. For purposes of this claim, a "motorbus" is defined as having: (1) three or more axles, or a registered gross weight in excess of 26,000 pounds; and (2) a seating capacity of 20 or more passengers, excluding the driver. Further, for purposes of this claim, school buses are not considered motorbuses. _____.

6. Do any motorbuses covered by this claim use dyed diesel fuels or fuel exempt from Pennsylvania fuels tax?
   _____ YES _____ NO If YES, see "Motor fuels for which reimbursement may be claimed" on the reverse side.

SECTION B. Calculate Reimbursement for the motorbuses and the year/quarter indicated above. **DO NOT WRITE HERE.**

1. Miles traveled in Pennsylvania by eligible motorbuses: (Use only whole miles.)	1. _____	Miles
2. Indicate your average miles per gallon (MPG): (Carry to hundredths, e.g. 4.XX.):	2. _____	MPG
3. Undyed (clear) diesel fuel consumed in Pennsylvania: (Divide Line B1 by Line B2.)	3. _____	Gals
4. Motorbus Reimbursement: (Multiply Line B3 by the appropriate rate, found on reverse side.)	4. $ _____	

SECTION C. Certification

I certify that, to the best of my knowledge, the tax for which reimbursement is requested was paid on the motorbus operations indicated, and the information provided herein is true and correct.

Claimant's Printed Name | Claimant's Signature | Claimant's Title

( )

Telephone Number | Email | Date

INSTRUCTIONS FOR COMPLETING THE BUS COMPANY REIMBURSEMENT REQUEST FOR THE ADDITIONAL OIL COMPANY FRANCHISE TAX ON FUELS

Authority: Section 9805 of the Pennsylvania Vehicle Code (75 Pa. C.S. § 9805) provides for a reimbursement of the the oil company franchise tax imposed and paid, pursuant to Section 9502(a)(4), by anyone operating a diesel powered motorbus in Pennsylvania. The reimbursement rate shall be determined by the department to be an amount equivalent to the additional tax imposed pursuant to Section 9502(a)(4).

Motorbuses eligible for reimbursement: Reimbursement may be claimed for a motorbus having: (1) three or more axles, or a registered gross weight in excess of 26,000 pounds; and (2) a seating capacity of 20 or more passengers, excluding the driver. Further, school buses are not eligible for this reimbursement.

Motor fuels for which reimbursement may be claimed: Reimbursement may be claimed for the additional oil company franchise tax included in the PA fuels tax paid at the time of purchase or paid through IFTA on undyed diesel fuel and undyed kerosene consumed on PA highways. Reimbursement cannot be claimed for any dyed diesel fuel or dyed kerosene. No reimbursement may be claimed for any excess gallons of undyed diesel fuel or undyed kerosene purchased in Pennsylvania but not used on Pennsylvania highways, and for which a refund or credit was recognized under the IFTA. Tax-exempt fuel or fuel used in conjunction with operations providing services to the Commonwealth of Pennsylvania, a political subdivision thereof or other entity exempt from liquid fuels and fuels tax are not eligible for reimbursement.

REIMBURSEMENT RATE TABLE

Use the appropriate rate below to calculate reimbursement in Section B, Line 4 on the front of this form.

YEAR	REIMBURSEMENT RATE PER GALLON
2009	$0.069
2010	$0.069
2011	$0.069
2012	$0.069
2013	$0.069
2014	$0.103

Petitions for reimbursement must be postmarked on or before the following dates and mailed to the PA Department of Revenue, Bureau of Motor and Alternative Fuel Taxes, PO Box 280646, Harrisburg, PA 17128-0646.

QUARTER ENDED	PETITION DUE DATE
March 31	April 30
June 30	July 31
Sept. 30	Oct. 31
Dec. 31	Jan. 31

A reimbursement request filed on or after the applicable petition due date above will be denied. Claimants have 90 days from the date of any such denial to petition the PA Department of Revenue, Board of Appeals at **www.boardofappeals.state.pa.us** or, PO BOX 281021, Harrisburg, PA 17128-1021.

LINE INSTRUCTIONS

Section A.

Questions 1 through 6 - Provide the bus company information requested.

Section B.

1. Provide for the quarter in question the miles traveled on PA highways by motorbuses that used undyed diesel or undyed kerosene.
2. Provide the average MPG as reported pursuant to IFTA, or in cases where no reporting obligation exists, the motorbus fleet average MPG determined by dividing total miles traveled by the total undyed diesel or undyed kerosene placed into the motorbuses during the quarter.
3. Calculate the amount of undyed diesel and undyed kerosene used in Pennsylvania by dividing miles traveled in Pennsylvania by the fleet MPG.
4. Multiply the fuel consumed in Pennsylvania (Line 3) by the appropriate rate above to determine reimbursement.

Section C.

Complete the petition for reimbursement by signing and dating the form. By signing, the claimant certifies PA motorbus operations were conducted using PA tax-paid diesel or kerosene and that the fuels tax imposed on same was paid directly or indirectly by the bus company.

Questions regarding claims may be directed to 1-800-482-4382 or the address on the front of this form.