



BUREAU OF MOTOR AND
ALTERNATIVE FUEL TAXES
PO BOX 280646
HARRISBURG PA 17128-0646

**PENNSYLVANIA MOTOR FUELS
TAX REIMBURSEMENT CLAIM
FOR POWER TAKE-OFF EQUIP-
MENT; AGRICULTURAL USE OF
FEED, FEED PRODUCTS, LIME
AND LIMESTONE PRODUCTS**

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

SEE REVERSE FOR INSTRUCTIONS

SECTION A.

GENERAL INFORMATION

1. Name		2. FEIN		3. PA Sales/Use Tax License Number	
Street Address		City		State	ZIP Code
4. Refund Period Tax Year 20____		Quarter Ended:	<input type="checkbox"/> 3/31	<input type="checkbox"/> 6/30	<input type="checkbox"/> 9/30 <input type="checkbox"/> 12/31
5. Indicate fuel type (file a separate claim for each fuel type and period): <input type="checkbox"/> Gasoline <input type="checkbox"/> Undyed Diesel/Kerosene <input type="checkbox"/> Other					
6. Number of pieces of equipment included in this claim using PTO: _____					

SECTION B.

REIMBURSEMENT CALCULATION

7. Reimbursement Calculation: To determine the 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 while loading feed, feed products, lime or limestone products for agricultural use in PA for delivery to a farm or for unloading at a farm in PA, 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 the tax rate - see tax rate table on reverse side.) C. \$ _____

SECTION C.

CERTIFICATION

8. Under penalties prescribed by law, I affirm that this claim was 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 claimed was received from any other source and the motor fuel claimed was used in power take-off equipment.

Name (Please Print)		Signature		Title	
Telephone Number		Email Address		Date	

**INSTRUCTIONS FOR COMPLETING THE REIMBURSEMENT CLAIM FOR
LIQUID FUELS AND FUELS TAXES CONSUMED IN POWER TAKE-OFF EQUIPMENT
WHILE LOADING FEED, FEED PRODUCTS, LIME OR LIMESTONE PRODUCTS
FOR AGRICULTURAL USE FOR DELIVERY TO A FARM OR UNLOADING AT A FARM**

Records must be maintained for two years following the submission of a reimbursement claim.

Claims must be filed within 60 days following the end of the calendar quarter for which reimbursement is requested. Claims must be submitted to:

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

TAX RATE TABLE

YEAR	UNDYED DIESEL/KEROSENE	GASOLINE OR GASOHOL
2012	\$0.381	\$0.312
2013	\$0.381	\$0.312
2014	\$0.510	\$0.407
2015	\$0.642	\$0.505
2016	\$0.640	\$0.503

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 was not paid. An additional 1 percent local use tax applies to liquid fuels and fuels purchased in Allegheny County; 2 percent local tax applies to motor fuel purchased in Philadelphia. 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 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 717-787-1064 (select prompt #3).

LINE INSTRUCTIONS

Lines 1 through 3 - Provide general information regarding the claimant.

Lines 4 through 6 - Provide information regarding:

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

Line 7 - Calculate the reimbursement by providing the information requested for Line 7a through Line 7c using the Tax Rate Table above.

Line 8 - Complete the reimbursement claim certification.

Note: By signing this certification, the claimant certifies that the Pennsylvania liquid fuels and fuels taxes on the gallons for which reimbursement is requested were paid, that the fuel for which reimbursement is claimed was 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.

DO NOT SUBMIT THIS 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 at www.boardofappeals.state.pa.us. PO Box 281021, Harrisburg, PA 17128-1021. Petitions must be filed within 90 days of the date the claim was denied.

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