REV-643 (MF) 01-17 (FI)

pennsylvania
DEPARTMENT OF REVENUE

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

MOTOR FUELS TAX REIMBURSEMENT CLAIM FORM FOR UNDYED DIESEL AND UNDYED KEROSENE USED IN TRUCK REFRIGERATION UNITS

OFFICIAL USE ONLY

Use this form to claim reimbursement of Pennsylvania fuel taxes paid on undyed diesel fuel or undyed kerosene purchased in Pennsylvania and used exclusively in truck refrigeration units.

SEE REVERSE FOR INSTRUCTIONS

SECTION A. GENERAL INFORMATION

START ➜

1. Carrier's Name			4. EIN or SSN
2. Street Address	3. City	State	ZIP Code
5. Indicate Base State(s) for IFTA Purposes	6. US DOT Number	7. Number of truck refrigeration units	

8. Refund Period Tax Year 20____ Quarter Ended: ☐ 3/31 ☐ 6/30 ☐ 9/30 ☐ 12/31

9. PA Sales/Use Tax License Number:_____

SECTION B. REFUND CALCULATION

NOTE: Copies of fuel purchase invoices for one of the months below or as otherwise directed by the department must be submitted with this claim.

1. Indicate gallons of undyed diesel fuel or undyed kerosene purchased in Pennsylvania tax-paid that were placed into a separate supply tank and used exclusively for truck refrigeration. Show gallons by month:

Month	Gallons Purchased (Whole Gallons Only)

2. Total gallons claimed for the refund quarter: _____

3. Amount of reimbursement requested: $ _____

Calculate the reimbursement amount using the Reimbursemenet Rate Table on the back of this form.

SECTION C. CERTIFICATION

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. Further, I affirm that no refund or credit of the tax claimed was received from any other source.

Name (Please Print)	Signature PLEASE SIGN AFTER PRINTING	Title
Telephone Number	Email Address	Date MM/DD/YYYY

Reset Entire Form TOP OF PAGE NEXT PAGE PRINT

INSTRUCTIONS FOR COMPLETING THE PENNSYLVANIA MOTOR FUELS TAX REIMBURSEMENT CLAIM FORM FOR UNDYED DIESEL AND UNDYED KEROSENE USED EXCLUSIVELY IN TRUCK REFRIGERATION UNITS

To be eligible for the reimbursement: (1) individual fuel purchases and invoices must be in quantities of 75 gallons or less for each fueling; (2) the fuel must be placed into a separate supply tank connected only to a truck-mounted refrigeration unit (fuel placed into the tank used to supply fuel for the vehicle's engine is not eligible for reimbursement); (3) carriers must submit reimbursement claims postmarked on or before the 60th day following the end of each calendar quarter; and (4) carriers must maintain records relative to such fuel purchases for three years following the submission of a claim. Fuel purchase documentation such as invoices must show the vendor's name and address, date of purchase, type of fuel, gallons purchased, total cost, vehicle unit number, the purchaser's name and verification the fuel was reefer fuel. In cases where fuel is dispensed from the carrier's own bulk storage into a supply tank used exclusively for truck refrigeration, the carrier must maintain records similar to the above to substantiate that the bulk-fuel purchases were used in truck refrigeration and that tax was paid on the fuel purchased in Pa for which tax reimbursement is sought.

The department may require a claimant to satisfy any sales/use tax liability on the undyed diesel/kerosene for which the reimbursement is claimed. Use tax is the 6 percent tax on the use of tangible personal property (undyed diesel/kerosene) or services when sales tax was not paid. An additional 1 percent local tax applies to undyed diesel/kerosene purchased in Allegheny County; 2 percent local tax applies to undyed diesel/kerosene 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 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 717-787-1064 (select prompt #3).

Records as described above must be maintained for three years following the submission of a reimbursement claim. Carriers failing to maintain for three years following the submission of a reimbursement claims denied, and in the event a claim has already been paid, the refund may be assessed as a chargeback.

False claims, upon prosecution, are misdemeanors of the third degree.

LINE INSTRUCTIONS

Section A.

Questions 1 through 6 - Provide the general information requested about the claimant.

Question 7 - Provide the number of truck refrigeration units included in the claim.

Question 8 - Provide the year and quarter for which reimbursement is requested.

Question 9 - Provide your PA Sales/Use Tax License Number. Indicate N/A if no license exists.

Section B.

Question 1 - Provide the number of gallons of undyed diesel or undyed kerosene used exclusively in truck refrigeration units by month. Note: In addition to this reimbursement claim form, carriers must submit form 643A and copies of source documentation (fuel purchase invoices) for one month of the claim or as otherwise directed by the department.

Question 2 - Provide the total gallons claimed for the quarter for which reimbursement is requested.

Question 3 - Calculate the reimbursement using the rate table below.

REIMBURSEMENT RATE TABLE

Use this table to calculate your reimbursement in Section B, Line 3 on the front of this form.

YEAR	TAX RATE/GALLON
2013	$ 0.381
2014	$ 0.510
2015	$ 0.642
2016	$ 0.640
2017	$ 0.747

Section C.

Sign the certification verifying the claimant did not directly or indirectly receive a refund or credit of the tax for which reimbursement is claimed, and the claim is true, complete and correct. Claim forms must be postmarked as described in the first paragraph to the left. Submit claims to:

PA DEPT. OF REVENUE
BUREAU OF MOTOR AND ALTERNATIVE FUEL TAXES
PA BOX 280646
HARRISBURG PA 17128-0646

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 at **www.boardofappeals.state.pa.us** or PO Box 281021, Harrisburg, PA 17128-1021.

A petition must be filed within 90 days of the date the claim was denied.

Questions regarding truck refrigeration reimbursements should be directed to the Bureau of Motor and Alternative Fuel Taxes at the address on the front of this form or by calling 1-800-482-4382.