

**DMF-75**

**OFFICIAL USE ONLY**

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

Use this form to claim a reimbursement of tax 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.

SECTION I APPLICANT INFORMATION			
Legal Name (For individual applicants give your full legal name)		FEIN	
Trade Name or DBA (if different from Legal Name)		SSN (sole proprietor's if FEIN does not exist)	
Contact Person Name	Contact Person Title	Business Telephone Number	
Contact Person Email Address		Cellular Telephone Number	Fax Number

SECTION II ADDRESS INFORMATION			
Physical Street Address (P.O. Box is not acceptable)			
County	City	State	ZIP Code
Mailing Address (if different from above)			
County	City	State	ZIP Code

SECTION III REIMBURSEMENT INFORMATION	
Refund Period Tax Year: 20 ____	Quarter Ending: <input type="radio"/> 03/31 <input type="radio"/> 06/30 <input type="radio"/> 09/30 <input type="radio"/> 12/31
Indicate fuel type: <input type="radio"/> Gasoline <input type="radio"/> Undyed Diesel/Kerosene <input type="radio"/> Other	<i>File a separate claim for each fuel type and period.</i>
Number of pieces of equipment included in this claim using PTO: _____	

SECTION IV REIMBURSEMENT CALCULATION	
To determine the reimbursement to which you are entitled, calculate the following:	
<b>Total gallons of fuel consumed in PA using PTO equipment and documented by an electronic monitoring device:</b>	_____ gallons
<b>Gallons of fuel included above 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:</b>	_____ gallons
<i>Dated and time-stamped invoices must also be kept in support of the PTO data.</i>	
<b>Total reimbursement requested:</b>	\$ _____
<i>Multiply gallons from Line 2 by the appropriate rate, found in the instructions.</i>	

SECTION V 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. I also affirm that no refund or credit of the tax claimed was received from any other resource and the motor fuel claimed was used in power take-off equipment.			
Name	Signature	Title	Date



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## Instructions for DMF-75

### Pennsylvania Motor Fuels Tax Reimbursement Claim for Power Take-Off Equipment; Agricultural Use of Feed, Feed Products, Lime, and Limestone Products

DMF-75 IN (SU) MOD 02-24

#### GENERAL INFORMATION

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 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.

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

#### REIMBURSEMENT RATE

Use the appropriate rate below to calculate reimbursement in Section IV of the form.

TAX YEAR END DATES	REIMBURSEMENT RATE PER GALLON	
	UNDYED DIESEL/ KEROSENE	GASOLINE OR GASOHOL
2021	\$0.741	\$0.576
2022	\$0.741	\$0.576
2023	\$0.785	\$0.611
2024	\$0.741	\$0.576

#### REIMBURSEMENT REQUEST SUBMISSION

**DO NOT SUBMIT THIS REQUEST WITH YOUR  
QUARTERLY IFTA TAX REPORT.**

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  
PO BOX 280646  
HARRISBURG PA 17128-0646**

If a due date falls on a Saturday, Sunday, or holiday, the due date is the next business day. Claims filed late 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 [revenue.pa.gov/taxappeals](http://revenue.pa.gov/taxappeals) or:

**PA DEPARTMENT OF REVENUE  
BOARD OF APPEALS  
PO BOX 281021  
HARRISBURG PA 17128-1021**

Questions regarding claims may be directed to [RA-PAMotorFuelinfo@pa.gov](mailto:RA-PAMotorFuelinfo@pa.gov):

**PA DEPARTMENT OF REVENUE  
PO BOX 280646  
HARRISBURG PA 17128-0646**

#### LINE INSTRUCTIONS

#### SECTION IV

##### REIMBURSEMENT CALCULATION

Calculate the reimbursement by providing the information requested and using the rate table under Reimbursement Rate.

#### SECTION V

##### CERTIFICATION

Complete the reimbursement claim certification.

**NOTE:** By signing this certification, the claimant certifies that the Pennsylvania oil company franchise tax on the gallons for which reimbursement is requested was 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.