

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

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		USDOT Number	

SECTION II ADDRESS INFORMATION

Physical Street Address (PO Box is not acceptable)

County	City	State	ZIP Code
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Mailing Address (if different from above)

County	City	State	ZIP Code
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SECTION III REIMBURSEMENT INFORMATION

Bus Company Status. (Fill in one)

PA MCRT (Non-IFTA) PA IFTA Other (Specify) _____

Out-of-State IFTA - List State(s) _____

Refund Period Tax Year: 20 ____ Quarter Ending: 03/31 06/30 09/30 12/31

Number of diesel powered motorbuses operated in Pennsylvania for the quarter indicated above _____

Do any motorbuses covered by this claim use dyed diesel fuels or are exempt from Pennsylvania OCFT? Yes No

SECTION IV REIMBURSEMENT CALCULATION

NOTE: Calculate for the motorbuses and the year/quarter indicated above.

Miles traveled in Pennsylvania by eligible motorbuses:
Use only whole miles. _____ miles

Indicate your average miles per gallon (MPG):
Carry to the hundredths, e.g. 4.XX. _____ MPG

Undyed (clear) diesel fuel consumed in Pennsylvania:
Divide miles by MPG. _____ gallons

Motorbus reimbursement:
Multiply gallons by the appropriate rate, found in the instructions. \$ _____

SECTION V 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.

Name	Signature	Title	Date
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Instructions for REV-642

Bus Company Reimbursement Request for the Additional Oil Company Franchise Tax on Fuels

REV-642 IN (SU) MOD 02-24

myPATH



Are you aware of the Pennsylvania Department of Revenue's online tool myPATH? You may submit requests for a reimbursement, registration, renewals, and more, online.

Visit mypath.pa.gov for more information.

GENERAL INFORMATION

Section 9805 of the Pennsylvania Vehicle Code (75 Pa. C.S. § 9805) provides for a reimbursement of 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).

REIMBURSEMENT ELIGIBILITY

MOTOR FUELS 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 (OCFT) 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 the oil company franchise tax are not eligible for reimbursement.

REIMBURSEMENT RATE

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

TAX YEAR END DATES	REIMBURSEMENT RATE PER GALLON
2021	\$0.165
2022	\$0.165
2023	\$0.174
2024	\$0.165

REIMBURSEMENT REQUEST SUBMISSION

Petitions for reimbursement must be postmarked on or before the following dates and mailed to:

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

QUARTER END DATES	PETITION DUE DATES
03/31	04/30
06/30	07/31
09/30	10/31
12/31	01/31

If a due date falls on a Saturday, Sunday, or holiday, the due date is the next business day. 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 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 or to:

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

LINE INSTRUCTIONS

SECTION III

REIMBURSEMENT INFORMATION

BUS COMPANY STATUS

If the Out-of-State IFTA oval is filled, a copy of the IFTA quarterly report for which a refund is being requested must be submitted with this form.

DIESEL POWERED MOTORBUSES

Please see *Motor Fuels Eligible For Reimbursement* under Reimbursement Eligibility.

SECTION IV

REIMBURSEMENT CALCULATION

MILES TRAVELED IN PENNSYLVANIA

Provide for the quarter in question the miles traveled on PA highways by motorbuses that used undyed diesel or undyed kerosene.

AVERAGE MILES PER GALLON

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.

UNDYED DIESEL FUEL CONSUMED IN PENNSYLVANIA

Calculate the amount of undyed diesel and undyed kerosene used in Pennsylvania by dividing miles traveled in Pennsylvania by the fleet MPG.

MOTORBUS REIMBURSEMENT

Multiply the fuel consumed in Pennsylvania by the appropriate rate above to determine reimbursement.

SECTION V

CERTIFICATION

Complete the reimbursement claim certification.