PENNSYLVANIA
INTERNATIONAL FUEL TAX AGREEMENT
AND
MOTOR CARRIERS ROAD TAX
COMPLIANCE MANUAL

PREPARED BY:
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BUREAU OF MOTOR FUEL TAXES
HARRISBURG, PA

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I. INTRODUCTION
The Pennsylvania Motor Carriers Road Tax (MCRT) requires the payment of a tax equivalent to the rate per gallon times the amount of fuel used on PA highways. Credit is given for Pennsylvania fuel tax paid on purchases where the fuel is placed into vehicles that operated during the quarter.

Any carrier operating a qualified motor vehicle exclusively in Pennsylvania, and not exempted by law or regulation, must register for MCRT. Any carrier operating in Pennsylvania and at least one other jurisdiction must register with a base state pursuant to the International Fuel Tax Agreement.

The International Fuel Tax Agreement (IFTA) is an agreement among taxing jurisdictions that simplifies the reporting of fuel used by interstate motor carriers by consolidating all states’ operations into one reporting form. Upon application the carrier’s base jurisdiction will issue credentials that will allow the IFTA licensee to travel in all IFTA member jurisdictions. As of January 1, 2002, the only jurisdictions not participating in IFTA are District of Columbia, Northwest Territories and the Yukon Territory.

Pennsylvania implemented the IFTA program on January 1, 1996. Pennsylvania based carriers operating in any other jurisdiction as of January 1, 2002, need only display PA IFTA credentials (IFTA license and decals) to operate, pursuant to fuel tax, in any other jurisdiction.

Generally, Pennsylvania is your base jurisdiction for IFTA licensing and reporting if:

- You have an established place of business in Pennsylvania from which motor carrier operations are conducted;
- You maintain records for qualified motor vehicles in Pennsylvania, or will make records available in Pennsylvania for auditing purposes;
- You have a qualified motor vehicle which actually travels on PA highways; and
- You have a qualified motor vehicle registered in Pennsylvania.

The IFTA license offers several benefits to the interstate motor carrier. These benefits include one license, one set of decals, one quarterly tax report which reflects the net tax or refund due, and one audit in most circumstances. These advantages lead to cost and time savings for the interstate carrier.

This manual will explain in further detail application, licensing, reporting, record keeping and audit procedures for MCRT and IFTA.

II. DEFINITIONS
Audit, a physical examination of the records and source documents supporting the licensee’s quarterly tax reports.

Base Jurisdiction, the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes, and:

1) Where operational control and operational records of the licensee’s qualified motor vehicles are maintained or will be made available; and

2) Where some travel is accrued by qualified motor vehicles within the fleet.

The IFTA Commissioners of two (2) or more affected jurisdictions may allow the consolidation of several fleets which would otherwise be based in two (2) or more jurisdictions.

Carrier, a person who operates, or causes to be operated, a qualified motor vehicle on any highway in Pennsylvania.
Commissioner, the official designated by the jurisdiction to be responsible for the administration of IFTA.

Department, the PA Department of Revenue.

Highway, the Pennsylvania Turnpike and every way or place, of whatever nature, open to the use of the public as a matter of right for purposes of vehicular travel.

In-Jurisdiction Distance, the total number of miles or kilometers operated by a registrant’s/licensee’s qualified motor vehicles within a jurisdiction. In-jurisdiction miles or kilometers do not include those operated on fuel tax trip permit or those exempted from fuel taxation by a jurisdiction. Miles operated on a temporary 30-day permit are included as in-jurisdiction miles.

Jurisdiction, a state of the United States, the District of Columbia or a province or territory of Canada.

Licensee, a person who holds an IFTA license issued by the base jurisdiction that is not canceled, suspended or revoked.

Member Jurisdiction, a jurisdiction which is a member of the International Fuel Tax Agreement (IFTA).

Motor Carrier Registrant, a carrier registered pursuant to Motor Carriers Road Tax and operating a qualified motor vehicle, not IFTA credentialed, exclusively in Pennsylvania.

Motor Fuels, all fuels used for the generation of power for propulsion of qualified motor vehicles.

Operations, the operations of all qualified motor vehicles, whether loaded or empty, whether operated singly or in combination with trailers or semi-trailers, whether for compensation or not for compensation, and whether owned by or leased to the motor carrier who operates them or causes them to be operated.

Qualified Motor Vehicle, a motor vehicle used, designed or maintained for the transportation of persons or property, and is:

1) A power unit having two (2) axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds or 11,797 kilograms; or

2) A power unit having three (3) or more axles regardless of weight; or

3) Vehicles used in combination with a declared combination weight greater than 26,000 pounds or 11,797 kilograms or when the registered weight of such combination truck and trailer exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight.

Qualified motor vehicle does not include recreational vehicles.

Recreational Vehicles, are vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business enterprise.

Reporting Period, a period of time consistent with the calendar quarterly periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

Revocation, removal of privileges granted to an IFTA licensee or Motor Carrier Registrant by the licensing jurisdiction.
**Suspension**, temporary removal of privileges granted to the IFTA licensee or Motor Carrier Registrant by the licensing jurisdiction.

**Total Distance**, all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee’s fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

**Weight**, the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

### III. CREDENTIALS

#### A. IFTA License Application Procedure

Any motor carrier based in Pennsylvania and operating one (1) or more qualified motor vehicles in at least one (1) other IFTA member jurisdiction may file an IFTA License Application in Pennsylvania. If a carrier qualifies as an IFTA licensee, but does not wish to participate in the IFTA program, trip permits must be obtained from each IFTA member jurisdiction in which the vehicle travels according to the regulations of each member jurisdiction.

A carrier can request an IFTA License Application by contacting the PA Department of Revenue, Bureau of Motor Fuel Taxes. The IFTA License Application requests basic information about the carrier. Application forms are also available on the Department’s web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). To access the Motor Fuel Tax area, select Business Taxpayers on the left, and follow the links to Motor Fuels Taxes.

Upon completion of the license application, a carrier must submit the application and the appropriate fee to the Department for processing. If any information is omitted from the license application, the carrier will be contacted by the Department, thus delaying the application and licensing process. Once the application is processed by the Department, IFTA credentials will be issued to the licensee. A carrier will not be issued IFTA credentials if the carrier was previously licensed in another IFTA jurisdiction and the carrier’s license is under suspension or has been revoked by that jurisdiction. The Department will not issue a license if the license application submitted contains misrepresentations, misstatements or omits required information.

#### B. MCRT Application Procedure

Similar to Section III. (A) above, any carrier operating one (1) or more qualified motor vehicles in PA exclusively must file a MCRT Application with the PA Department of Revenue, Bureau of Motor Fuel Taxes. The MCRT Application requests basic information about the carrier. Upon completing the application, a carrier must submit the application along with appropriate fees to the Department for processing. When the application is processed PA non-IFTA credentials (road tax registration card and decals) will be issued for the number of vehicles requested.

#### C. Annual License Fee

IFTA credentials (license and decals) and MCRT credentials (road tax registration cards and decals) must be renewed each year, and cost five dollars ($5.00) per vehicle, which must be submitted with an application. All payments must be made in U.S. funds. Checks and money orders are to be made payable to the PA Dept. of Revenue. The Department will issue applicable credentials to the carrier based on the amount remitted.

#### D. Account Identification

Account identification numbers are created by using the prefix designated for Pennsylvania (PA) followed by the carrier’s nine (9) digit Federal Employer Identification Number (EIN), issued by the Internal Revenue Service (IRS), and a two digit fleet identifier. If an EIN is not available, an applicant must submit a Social Security Number (SSN) which will be used as the carrier’s account number. When a carrier receives an EIN, the carrier should notify the Department in writing.
E. Bonding
The Department may require a carrier to post a bond when the carrier fails to file timely reports, when tax has not been remitted, or when an audit indicates problems severe enough that, in the Department’s discretion, a bond is required to protect the interests of the Commonwealth and other IFTA member jurisdictions.

F. IFTA License/Road Tax Registration Cards
The Department will issue an IFTA license to each IFTA licensee. This license card or a legible photocopy of a license card must be maintained in the cab of each qualified motor vehicle. If a carrier is found operating a qualified motor vehicle without an IFTA license card, the licensee may be subject to citations and/or fines, and the licensee may be required to purchase a trip permit. The IFTA license is valid for the calendar year January 1 through December 31.

The Department will issue a Road Tax Registration Card to Motor Carrier Registrants along with the MCRT decals requested. A carrier found operating a qualified motor vehicle, not IFTA credentialed, and not carrying a Road Tax Registration Card may be subject to citations and/or fines and the registrant may be required to purchase a trip permit. The Road Tax Registration Card is valid for the calendar year January 1 through December 31.

G. Decals
Upon processing the application, the Department will issue IFTA decals or PA non-IFTA decals at a cost of $5.00 per vehicle. Two (2) decals will be issued for each qualified motor vehicle. MCRT and the IFTA require that decals be placed on the exterior portion of both sides of the power unit. Failure to display decals may subject the carrier to citations and/or fines and may necessitate the purchase of a trip permit.

Additional decals may be purchased throughout the license year by simply forwarding a written request to the Department of Revenue, Bureau of Motor Fuel Taxes, and remitting the required fee of $5.00 per vehicle. The bureau does not maintain vehicle identification data accordingly carriers need only request additional decals (specify IFTA or PA Non-IFTA) and submit the appropriate fee.

IFTA credentials (license and decals) and Road Tax Registration Cards and decals are not transferable from one vehicle to another, once assigned and affixed to a vehicle, or from one carrier to another except that qualified motor vehicles being operated on dealer tags or operated by drive-away operators on transporter plates may temporarily affix decals to such vehicles so that the decals may be reused.

H. Displaying IFTA Credentials (Grace Periods)
Every qualified motor vehicle shall carry an IFTA license or a Road Tax Registration Card and display two decals as described above. Such credentials become valid as of January 1. However, these credentials may be displayed as early as December 1 of the preceding year.

Also, carriers are allowed a two-month grace period to display the ensuing year credentials provided the immediate prior year credentials are displayed. New member jurisdiction carriers shall have this same grace period provided non-IFTA credentials (when applicable) issued by the IFTA member jurisdiction through which the carrier is operating, are displayed.

IV. ANNUAL RENEWAL PROCEDURES
Each year the Department will issue preprinted IFTA License and MCRT Renewal Applications/coupons to all active carriers. This is done during the September/October period. Decals ($5.00 per vehicle) are issued upon completion of the decal order information on the renewal application.

Renewal of an IFTA license or PA Non-IFTA credentials may be denied if the Department determines that the carrier has failed to file any report or has failed to remit any fuel tax amounts
due the Commonwealth or any other IFTA member jurisdiction.

V. LEASE AGREEMENTS
Every qualified motor vehicle leased to a carrier is subject to IFTA requirements to the same extent, and in the same manner, as a qualified motor vehicle owned and operated by a carrier.

In the case of lessor, lessee, independent contractors, and household goods agents the following will apply:

1. A lessor who is regularly engaged in the business of leasing or renting motor vehicles with out drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued credentials if an application has been properly filed and approved by the base jurisdiction.

2. In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:
   a) The lessor has a written rental contract, which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
   b) The lessor has a copy of the lessee’s IFTA fuel tax license, which is valid for the term of the rental.

3. In the case of a carrier using independent contractors under a long term lease [thirty (30) days or more], the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, or if the document is silent regarding responsibility for reporting and paying road tax, the lessee will be responsible for reporting and paying the tax due. If the lessee (the carrier to whom the vehicle is leased) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor. The lessee is responsible for reporting all operations of such vehicles including operations under another’s operating authority as in the case of a short-term lease for back hauling.

4. In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay fuel taxes on all of its vehicle operations.

5. In the case of a household goods carrier using independent contractors, agents or service representatives, under intermittent leases, the party liable for Motor Carriers Road Tax shall be:
   a) The lessee (the carrier to whom the vehicles are leased) when the qualified motor vehicle is being operated under the lessee’s jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier) regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
   b) The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor’s jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

6. No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request of any member jurisdiction.
VI. REPORTING REQUIREMENTS
A. IFTA Quarterly Reports and Schedules

All IFTA licensees must file an IFTA Quarterly Fuel Tax report (IFTA-100) and an IFTA Quarterly Fuel Tax Schedule(s) (IFTA-101) with the Department. Separate schedules are required for each fuel type used. The quarterly tax report indicates the tax or refund due. Only one (1) check is written to the PA Department of Revenue for the net tax due all member jurisdictions, or the licensee will receive one refund check from the Department. The due date for the quarterly tax report is the last day of the month immediately following the quarter for which the report is being filed as follows:

<table>
<thead>
<tr>
<th>Reporting Quarter</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January - March</td>
<td>April 30</td>
</tr>
<tr>
<td>April - June</td>
<td>July 31</td>
</tr>
<tr>
<td>July - September</td>
<td>October 31</td>
</tr>
<tr>
<td>October - December</td>
<td>January 31</td>
</tr>
</tbody>
</table>

In the event the due date falls on a weekend, or on a day recognized by the Department as a holiday, carriers will be given until the next business day to file their quarterly report/payment in a timely manner.

The quarterly tax report with applicable schedule(s) must be postmarked or hand delivered to the Department by the due date to avoid penalties. A licensee will be subject to penalty and interest provisions if the report is not filed/paid in a timely manner. Also, for electronic funds transfer (EFT) purposes, anyone remitting a payment of $20,000 or more must submit it by EFT. The Department requires a pre-registration for EFT filings. Contact the PA Department of Revenue, Office of E-Commerce, Dept. 280908, Harrisburg, PA 17128-0908 or telephone 1-800-892-9816, (EFT calls only), TT# (1-800) 477-3020 (Special services for hearing and/or speaking needs).

The Bureau of Motor Fuel Taxes forwards to each active IFTA licensee a tax reporting form quarterly. This form should be used rather than your own computer generated version, unless and until your version of the report/schedules are approved by the Department.

Included in the IFTA Quarterly Fuel Tax Schedule is the following information:

**MPG Calculation:**
1. Total miles, (taxable and nontaxable) traveled by licensee’s qualified motor vehicles in all jurisdictions. Include IFTA and non-IFTA miles as well as trip permit miles.
2. Total gallons of fuel used, (placed into licensee’s qualified motor vehicles) in all jurisdictions, IFTA and non-IFTA.

**Jurisdictional Operations:**
3. Total IFTA miles and taxable miles traveled in each member jurisdiction.
4. Tax-paid gallons (gallons of tax-paid fuel purchased in the jurisdiction) purchased and placed into qualified motor vehicles.
5. The amount of Road Tax due or credit due for each jurisdiction is calculated. For states that impose a surtax or surcharge, an additional amount due must be calculated based on the surtax rate and the “taxable gallons,” or fuel consumed in that jurisdiction.

The IFTA Quarterly Fuel Tax Report and Schedule(s) will be sent to all IFTA licensees at least thirty (30) days prior to the due date. Failure to receive the quarterly tax report does not relieve the licensee from reporting obligations. Quarterly tax reports and schedules (IFTA-100 and
IFTA-101) may be obtained from the Department’s Bureau of Motor Fuel Taxes or at www.revenue.state.pa.us. To access the Motor Fuels Taxes area, select Business Taxpayers on the left and follow the links to Motor Fuel Taxes. A quarterly tax report must be filed by every licensee, even if the licensee does not operate in any IFTA member jurisdiction or use any taxable fuel in a particular quarter.

Tax rates provided with the IFTA quarterly tax report will be current for all member jurisdictions. As tax rates and procedures change, the base jurisdiction will inform licensees.

B. MCRT Report Requirements
Effective October 1, 1997, Pennsylvania no longer imposes a $.06/gallon surtax on fuel consumed in Pennsylvania by qualified motor vehicles. To satisfy the reporting requirement imposed by road tax carriers will be required, via their annual application for PA non-IFTA decals, to report miles traveled and PA fuel purchases for the prior year. For a new account applying for PA non-IFTA decals, a carrier must attest to operations indicating that all of their travel will be in Pennsylvania and that all fuel used for such operations will be PA tax paid fuel. As such, and beginning with the fourth quarter of 1997, the quarterly report requirement will waived for carriers operating exclusively with in Pennsylvania. Carriers are reminded that even though quarterly fuel tax reports are not required, records that will enable the Department to verify total miles traveled and fuel purchases, must be maintained.

C. Annual Reports
A new IFTA licensee is not eligible to file an annual tax report. After filing four (4) IFTA quarterly tax reports, a qualifying licensee may submit a written request to the Department for annual filing status. To qualify, a licensee’s operations must equal less than 5,000 miles or 8,000 kilometers annually in all member jurisdictions. All member jurisdictions must approve such requests prior to the base state granting approval. If any member jurisdiction objects to the request, annual filing status will be denied.

D. Penalty and Interest Provisions
When a carrier fails to file a tax report, files a late tax report, or fails to remit any tax due, the carrier is subject to penalty and interest. The penalty is $50.00 or 10% of the tax due, whichever is greater, for each late file occurrence. Interest accrues at the rate of one percent (1%) per month or fractional part thereof. Unlike penalty, interest is computed on the tax due each member jurisdiction. Penalty may be waived if the carrier is able to show reasonable cause for failure to comply, by filing an appeal with the Department’s Board of Appeals. (See Section XII, of this Manual, Appeal Procedures)

E. Measurement Conversion Table
PA IFTA licensees are required to report based upon United States measurements. Conversion rates are:

| 1 gallon = 3.785 liters | 1 liter = .2642 gallons |
| 1 mile = 1.6093 kilometers | 1 kilometer = .62137 miles |

All numbers must be rounded to the nearest whole gallon or mile.

F. Tax Exempt Miles
IFTA recognizes that some jurisdictions have unique economic and geographic characteristics that give rise to various definitions of tax-exempt miles, fuel and vehicles. It is the carrier’s obligation to confirm such exemptions for reporting purposes. Carriers must contact the individual member jurisdictions to acquire documentation to support a claim of tax-exempt miles, vehicles or fuel. A jurisdiction index is provided in Section XIV for contacting the various IFTA member jurisdictions. You may also obtain exemption data from the IFTA clearinghouse at www.IFTACH.org.
VII. REFUNDS AND CREDITS
A refund may be claimed on the IFTA Quarterly Fuel Tax report (IFTA-100) for any overpayment of tax in a reporting quarter by indicating the amount of the refund requested on Line 12 of the tax report. A refund will be issued once the Department determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly tax report(s). Credits are carried forward to a maximum of eight (8) quarters. Refund requests for credits beyond eight quarters must be made in writing to the PA Department of Revenue, Bureau of Motor Fuel Taxes, Dept. 280646, Harrisburg, PA 17128-0646. Such requests for refunds must be made within four (4) years of the due date of the quarter in question.

VIII. ASSESSMENTS FOR FAILURE TO FILE REPORTS
When a carrier fails, neglects, or refuses to file a quarterly tax report, the Department may assess the carrier for the tax delinquency, penalty, and interest. This assessment is based on the best information available, including the carrier’s filing history. In the absence of adequate records, a standard of four (4) miles per gallon will be used to determine fuel consumption and miles or kilometers traveled. The burden of proof remains with the carrier to show that the assessment is incorrect.

IX. LICENSE CANCELLATION, SUSPENSION, REVOCATION AND REINSTATEMENT
A. License Cancellation
1. An IFTA license may be canceled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The applicable block in the Activity Box on the final IFTA Quarterly Fuel Tax report (IFTA-100) may be checked to indicate the end of operations under IFTA. The license may also be canceled by submitting a written request for cancellation. Upon cancellation, the licensee must return the original IFTA license and all unused IFTA decals to the Department. The IFTA licensee must also remove IFTA credentials from its vehicles, as these are not transferable to any other motor carrier. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license. A record retention period of four (4) years from the due date of the final quarterly tax report applies.

2. A motor carrier registrant may request cancellation of credentials. Such requests are to be made in writing to the PA Department of Revenue, Bureau of Motor Fuel Taxes. The carrier must either return its credentials or document the destruction of same for subsequent audit purposes.

B. Suspension and Revocations
An IFTA licensee or a motor carrier registrant may be suspended and/or revoked for any failure to comply with the provisions of Motor Carriers Road Tax or the IFTA, such as:

1. Failure to file a quarterly tax report(s);
2. Failure to remit all taxes due;
3. Failure to pay or protest an audit assessment or other assessment within the established time period; and/or
4. Failure to provide valid information requested.

The Department will notify PA Revenue Enforcement Agents and all member jurisdictions when a suspension or revocation has occurred or has been released.

C. IFTA License Reinstatement and Reinstatement of MCRT Credentials
The Department may reinstate a suspended IFTA license or a motor carrier registrant’s credentials once the carrier files all required reports and remits all outstanding liabilities due. The Department may require the carrier to post a bond in an amount sufficient to satisfy any potential liabilities including those of other IFTA member jurisdictions.
X. RECORD KEEPING REQUIREMENTS

A. Mileage Records
Every IFTA licensee and PA Motor Carrier Registrant must maintain records of ALL interstate and intrastate operations of qualified motor vehicles. The carrier’s records must support the information reported on the tax report or the PA Motor Carrier registrant’s annual renewal application. The records, at a minimum, shall include distance data on each vehicle for each trip and be recapitulated in monthly fleet summaries. An Individual Vehicle Mileage Record (IVMR), as required for the International Registration Plan (IRP) is an acceptable source document for recording vehicle distance information. Mileage must be kept by fuel type. Another acceptable source document is a trip report, which must include:

1. Date of trip (starting and ending);
2. Trip origin and destination (including city and state);
3. Routes of travel and beginning and ending odometer readings;
4. Total trip miles or kilometers;
5. Distance by jurisdiction;
6. Vehicle unit number;
7. Vehicle fleet number; and
8. Carrier’s name.

B. Fuel Receipts
Every carrier must maintain complete records of all fuel purchases. The records, at a minimum, shall include fuel data on each vehicle and be recapitulated in monthly fleet summaries. Separate totals must be compiled for each fuel type. Fuel types include, among others: gasoline, gasohol, diesel, kerosene, liquefied petroleum gas (LPG) and compressed natural gas (CNG/LNG). The fuel records must contain:

1. Date of purchase;
2. Name and address of the seller;
3. Number of gallons or liter’s, converted to gallons, purchased;
4. Type of fuel purchased;
5. Price per gallon or liter;
6. Unit number of the vehicle into which the fuel was placed; and
7. Purchaser’s name.

Acceptable fuel receipts include an invoice, a credit card receipt or verifiable microfilm/microfiche. Receipts, which contain alterations or erasures, may not be accepted by the Department.

C. Bulk Fuel Storage
A carrier who maintains a bulk fuel storage facility for alternative fuels may obtain credit for tax paid on fuel withdrawn from that storage facility if properly licensed as a PA Alternative Fuel Dealer-User or its equivalent in another jurisdiction. The following records are to be maintained:

1. Date of withdrawal;
2. Number of gallons or liters withdrawn;
3. Fuel type;
4. Unit number of the vehicle into which the fuel was placed;
5. Purchase and inventory records to substantiate that tax was paid on all taxable fuel disbursements.
6. Cash disbursement and other normal business records.

Also, anyone using a bulk storage facility to fuel its vehicles must maintain receipt and disbursement records for such activity.
D. Record Retention Period
Adequate record keeping is important when seeking a refund or credit for tax-paid fuel and is equally important to the Department to ensure compliance with the reporting and payment requirements. Every carrier shall maintain records to substantiate information reported on a quarterly tax report or its operations. These records must be maintained for a period of four (4) years from the due date of the return, or the date that the return was filed, whichever is later. Records must be made available upon request by any member jurisdiction. Failure to provide records demanded for the purpose of audit extends the statute of limitations until the records are provided.

E. Penalty for Failure to Maintain Records
Licensees shall retain records as described in X. D. above. Non-compliance with any record keeping requirement may be cause for revocation of the license, and the Department may impose a penalty of 100% of the amount of tax due based on an assessment calculated on the best information available to the Department.

F. Location of Records
A PA carrier’s records should be maintained at a location in Pennsylvania. If these records are not maintained in Pennsylvania, or, upon request, are not made available in Pennsylvania, the auditor’s travel expenses may be billed to the carrier.

XI. AUDIT
The purpose of an audit is to verify fuel and mileage data reported on quarterly tax reports/schedules. The Department will audit IFTA licensees on behalf of all member jurisdictions.

A. Audit Selection
The Department will audit at least 15% of its IFTA licensees every five (5) years. Any PA IFTA licensee may be selected for audit and any motor carrier registrant may likewise be selected for an audit.

B. Notification of Audit Date
Prior to conducting an audit, an auditor will contact the carrier by telephone and/or letter to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. To confirm the audit date, the auditor will send a follow-up letter detailing the audit date, time periods to be audited and record requirements. Again, when operational records are not located or are not made available in Pennsylvania, the auditor’s travel expenses may be billed to the carrier.

C. Audit Conferences
At the beginning of the audit, the auditor will confer with the carrier to determine background information, reporting methods and records to be reviewed. As the audit progresses, the auditor and the carrier will discuss the sample periods, sampling techniques and any problems discovered. A post-audit conference will be held with the carrier to explain audit findings and recommendations on future tax reporting.

D. Audit Results
An audit assessment (determination) will be sent to the carrier after the audit is processed by the Department. Specific audit schedules may be requested by writing to the Department’s Bureau of Audits. The carrier has ninety (90) days from the assessment (determination) date to remit payment or file an appeal on an audit assessment (determination). Any audit refund due will be issued after all outstanding tax liabilities have been satisfied. The Department will submit audit reports, for each IFTA audit, to all affected member jurisdictions. Licensees may be subject to a re-examination of the audit findings by any IFTA member jurisdiction. A member jurisdiction may re-audit a licensee, at its own expense, after notifying the base jurisdiction and the licensee of reasonable cause for the re-audit.
Carriers should note for audit assessment purposes, that interest is calculated on the cumulative net tax due each jurisdiction, from the due date of the tax until it is paid. An overpayment (credit) for one jurisdiction shall have no effect on the interest calculation for any other jurisdiction.

**XII. APPEAL PROCEDURES**

**A. Ninety (90) Day Appeal Period**

A carrier may appeal any Motor Carrier Road Tax/IFTA assessment (determination) issued by the Department within 90 days of the assessment date. Also, a carrier may appeal an audit finding issued by any member jurisdiction by submitting a petition (written appeal) for a hearing within ninety (90) days of receipt of the original audit assessment. Such petitions must be filed with the PA Department of Revenue, Board of Appeals, Dept. 281021, Harrisburg, PA 17128-1021.

**B. Hearing Procedure**

The Department will send written notice of the date, time and place of the hearing at least twenty (20) days prior to the hearing date. The hearing shall be held in a timely manner, but may be rescheduled for reasonable cause shown by either party. The Department will participate in the appeal process of an IFTA assessment on behalf of all member jurisdictions. The licensee may appear in person and/or be represented at the hearing. A person may not represent the licensee unless the licensee is present at all times or the person representing the licensee has a properly executed power of attorney to represent the licensee.

**C. Notification of Hearing Results**

The Board of Appeals will notify carriers in writing of the findings and rulings on the appeal. An IFTA licensee may request a supplemental audit from any member jurisdiction, if the licensee objects to the findings of the Department. The requested member jurisdiction may accept or deny the request. A motor carrier registrant must adhere to the findings of the Board of Appeals or file a review petition with the Board of Finance and Revenue. (See D. below.)

**D. Tax Court Procedures**

If a carrier is not satisfied with the Department’s Board of Appeals findings, an appeal may be filed with the PA Department of Treasury, Board of Finance and Revenue, 1101 S. Front St., ROC, Ste. 400, Harrisburg, PA 17104-2539. The Board will hear the case in review of action taken by the Department’s Board of Appeals.

**XIII. INTERNATIONAL REGISTRATION PLAN (IRP)**

The International Registration Plan (IRP), based on mileage, is an apportioned registration program for commercial motor vehicles operating in interstate commerce. As of January 1, 1998, all of the lower 48 states participate in the IRP, including the District of Columbia (D.C.). As of January 1, 2002 all Canadian jurisdictions participate in the IRP with the exception of the Northwest Territories and the Yukon Territory.

**THE IRP SHOULD NOT BE CONFUSED WITH THE IFTA PROGRAM. IT SHOULD ALSO BE NOTED THAT MILES Operated ON IRP TRIP PERMITS ARE TAXABLE MILES FOR IFTA PURPOSES.**

IRP enables member states to share, on a percentage basis, in the vehicle registration fees to the extent of the carriers’ operations in a state. Questions concerning IRP in Pennsylvania should be addressed to the:

PA Department of Transportation
Bureau of Motor Vehicles
Commercial Registration Section
P. O. Box 68285
Harrisburg, PA 17106-8285
(717) 783-6095
XIV. **IFTA MEMBER JURISDICTION INFORMATION**

**A. PENNSYLVANIA**

<table>
<thead>
<tr>
<th>Physical Address:</th>
<th>Mailing Address:</th>
</tr>
</thead>
</table>
| **1.** PA Department of Revenue  
Bureau of Motor Fuel Taxes  
Room 541 Strawberry Square  
4th and Walnut Sts.  
Harrisburg, PA 17128 | PA Department of Revenue  
Bureau of Motor Fuel Taxes  
Dept. 280646  
Harrisburg, PA 17128-0646 |
| **Telephone:** | **Telephone:** |
| (717) 787-5355 | (717) 787-5355 |
| 1(800) 482-IFTA (4382) | 1(800) 482-IFTA (4382) |
| FAX (717) 787-6261 | FAX (717) 787-6261 |

**Bureau of Motor Fuel Taxes District Offices:**

2. **a)** PA Department of Revenue  
Bureau of Motor Fuel Taxes  
Harrisburg District Office  
1846 Brookwood Street  
Harrisburg, PA 17127  
(717) 787-3937  
FAX (717) 783-7762

2. **b)** PA Department of Revenue  
Bureau of Motor Fuel Taxes  
Pittsburgh District Office  
Suite 150  
11 Parkway Center  
Pittsburgh, PA 15220  
(412) 920-2044  
FAX (412) 920-2048

2. **c)** PA Department of Revenue  
Bureau of Motor Fuel Taxes  
Wilkes-Barre District Office  
Suite 202  
100 East Union Street  
Wilkes-Barre, PA 18702  
(570) 826-2087  
FAX (570) 826-2085

2. **d)** PA Department of Revenue  
Bureau of Motor Fuel Taxes  
Norristown Office  
4th Fl., Stoney Creek Office Center  
151 W. Marshall St.  
Norristown, PA 19401-4739  
(610) 270-1638  
FAX (610) 270-3686

3. **PA Department of Revenue Bureau of Audits**  
Dept. 281001  
Harrisburg, PA 17128-1001  
(717) 787-6511  
FAX (717) 783-6242

4. **PA Department of Revenue Board of Appeals**  
Dept. 281021  
Harrisburg, PA 17128-1021  
(717) 783-3664  
FAX (717) 787-7270
### B. OTHER IFTA MEMBER JURISDICTION INFORMATION

It is the responsibility of each IFTA licensee to ascertain exempt miles, exempt vehicles and exempt fuels, from the various IFTA member jurisdictions, in order to properly prepare the IFTA Quarterly Fuel Tax Report and Schedules. The following table is provided to facilitate contacting the various jurisdictions.

<table>
<thead>
<tr>
<th>Jurisdiction</th>
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<th>Phone</th>
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<tbody>
<tr>
<td>Alberta, Canada (AB)</td>
<td>Tax and Revenue Administration</td>
<td>(403) 427-9412</td>
</tr>
<tr>
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<td>Sir Frederick W. Haultan Building</td>
<td></td>
</tr>
<tr>
<td></td>
<td>9811-109 Street</td>
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<td>Alabama (AL)</td>
<td>Department of Revenue</td>
<td>(334) 242-9606</td>
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<td>Natural Resources &amp; License Tax Division</td>
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<tr>
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<td>(602) 255-6775</td>
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<td></td>
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<td>Arkansas (AR)</td>
<td>Motor Fuel Tax</td>
<td>(501) 682-4807</td>
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<td></td>
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<td>British Columbia, Canada (BC)</td>
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<td>(604) 387-0635</td>
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<td>Consumer Tax Branch</td>
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<td>Parliament Buildings</td>
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<tr>
<td>California (CA)</td>
<td>California State Board of Equalization</td>
<td>(916) 327-6666</td>
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<td>PO Box 942879 MIC: 31</td>
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<td>Sacramento, CA 94279-0031</td>
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<td>Colorado (CO)</td>
<td>Department of Revenue</td>
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<td>Motor Carrier Services Division</td>
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<tr>
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<td>Connecticut (CT)</td>
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<td>Delaware (DE)</td>
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<td>Florida (FL)</td>
<td>Department of Highway Safety and Motor Vehicles</td>
<td>(904) 488-6921</td>
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<tr>
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<td>2900 Apalachee Parkway</td>
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<td>Georgia (GA)</td>
<td>Fuel Tax Decal and License</td>
<td>(404) 657-1590</td>
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<tr>
<td>Idaho (ID)</td>
<td>Idaho Tax Commission</td>
<td>(208) 334-7814</td>
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<tr>
<td></td>
<td>PO Box 36</td>
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<td></td>
<td>800 Park Boulevard, Plaza IV</td>
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<tr>
<td>Illinois (IL)</td>
<td>Illinois Department of Revenue Motor Fuel Use Tax Section PO Box 19477, #3-265 Springfield, IL 62794-9477 (217) 785-6493</td>
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<tr>
<td>Indiana (IN)</td>
<td>Department of Revenue Special Tax Division PO Box 6081 Indianapolis, IN 46206-6081 (317) 486-5104</td>
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<tr>
<td>Iowa (IA)</td>
<td>Department of Transportation Office of Motor Carrier Services PO Box 10382 Des Moines, IA 50306-0382 (515) 237-3270</td>
<td></td>
</tr>
<tr>
<td>Kansas (KS)</td>
<td>Department of Revenue Division of Taxation - Motor Fuel PO Box 12001 Topeka, KS 66612-2007 (913) 291-3658</td>
<td></td>
</tr>
<tr>
<td>Kentucky (KY)</td>
<td>Motor Fuels Tax Section Revenue Cabinet 209 St. Clair Street - 5th Floor PO Box 1303, Station 63 Frankfort, KY 40602-1303 (502) 564-2968</td>
<td></td>
</tr>
<tr>
<td>Louisiana (LA)</td>
<td>Department of Revenue &amp; Taxation PO Box 3863 Baton Rouge, LA 70806 (504) 925-7656</td>
<td></td>
</tr>
<tr>
<td>Maine (ME)</td>
<td>Commercial Vehicle Center Motor Vehicles #29 State House Station Augusta, ME 04333-0029 (207) 287-8618</td>
<td></td>
</tr>
<tr>
<td>Massachusetts (MA)</td>
<td>Department of Revenue PO Box 7012 Boston, MA 02204 (617) 887-5051</td>
<td></td>
</tr>
<tr>
<td>Maryland (MD)</td>
<td>Maryland Comptroller of the Treasury Motor Fuel Tax Unit PO Box 1751 Annapolis, MD 21404 (410) 974-3131</td>
<td></td>
</tr>
<tr>
<td>Michigan (MI)</td>
<td>Department of Treasury Motor Fuel, Tobacco &amp; Special Taxes Division Treasury Building - 425 W. Allegheny Lansing, MI 48922 (517) 373-3180</td>
<td></td>
</tr>
<tr>
<td>Minnesota (MN)</td>
<td>Department of Public Safety Driver &amp; Vehicle Services 162 Transportation Building 395 John Ireland Boulevard St. Paul, MN 55155-1888 (612) 296-9514</td>
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<tr>
<td>Mississippi (MS)</td>
<td>Mississippi State Tax Commission</td>
<td>PO Box 1033</td>
</tr>
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<td>Missouri (MO)</td>
<td>Highway Reciprocity Commission</td>
<td>PO Box 893</td>
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<tr>
<td>Montana (MT)</td>
<td>Department of Transportation</td>
<td>PO Box 4639</td>
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<tr>
<td>Nebraska (NE)</td>
<td>Department of Motor Vehicles</td>
<td>PO Box 98935</td>
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<tr>
<td>Nevada (NV)</td>
<td>Department of Motor Vehicles and Public Safety</td>
<td>555 Wright Way</td>
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<tr>
<td>New Brunswick, Canada (NB)</td>
<td>Department of Finance Revenue Division</td>
<td>670 King Street</td>
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<tr>
<td>Newfoundland, Canada (NF)</td>
<td>Department of Finance, Tax Administration Confederation Building</td>
<td>PO Box 8720</td>
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<tr>
<td>New Hampshire (NH)</td>
<td>Road Toll Bureau</td>
<td>Department of Safety</td>
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<tr>
<td>New Jersey (NJ)</td>
<td>Division of Motor Vehicles</td>
<td>225 E. State Street CN 133</td>
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<tr>
<td>New Mexico (NM)</td>
<td>Taxation and Revenue Department</td>
<td>PO Box 25123</td>
</tr>
<tr>
<td>New York (NY)</td>
<td>Department of Taxation and Finance Registration Section</td>
<td>W. A. Harriman Campus</td>
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<tr>
<td>North Carolina (NC)</td>
<td>Department of Revenue</td>
<td>Motor Fuels Tax Division</td>
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<tr>
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<tr>
<td>North Dakota (ND)</td>
<td>Motor Carrier Services</td>
<td>DOT, Motor Vehicle Division, 608 E. Boulevard Avenue, Bismarck, ND 58505-0780</td>
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<tr>
<td>Nova Scotia, Canada (NS)</td>
<td>Department of Finance</td>
<td>Provincial Tax Division, 1723 Hollis Street, PO Box 755, Halifax, Nova Scotia, Canada B3J 2V5</td>
</tr>
<tr>
<td>Ohio (OH)</td>
<td>Department of Taxation</td>
<td>Excise and Motor Fuel Tax Division, PO Box 530, Columbus, OH 43266-0030</td>
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<tr>
<td>Oklahoma (OK)</td>
<td>Department of Transportation</td>
<td>Motor Vehicle Division, 2501 N. Lincoln Boulevard, Oklahoma City, OK 73194-0013</td>
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<tr>
<td>Ontario, Canada (ON)</td>
<td>Motor Fuels &amp; Tobacco Tax Branch</td>
<td>Ministry of Finance, PO Box 625, 33 King Street (West), Ashawa, Ontario, Canada L1H 8H9</td>
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<tr>
<td>Oregon (OR)</td>
<td>Department of Transportation</td>
<td>ODOT Motor Carrier Transportation Branch, 550 Capitol Street NE, Salem, OR 97310-1380</td>
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<td>Prince Edward Island, Canada (PE)</td>
<td>Department of Provincial Treasury</td>
<td>PO Box 1330, Charlottetown, Prince Edward Island, Canada C1A 7N1</td>
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<tr>
<td>Quebec, Canada (PQ)</td>
<td>Department of Finance</td>
<td>Service Cotisation - B (DGM), 3800, rue de Marly, secteur 3-2-1, Sante-Foy, Quebec, Canada G1X 4A5</td>
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<tr>
<td>Rhode Island (RI)</td>
<td>Department of Taxation</td>
<td>Division of Taxation, One Capitol Hill, Providence, RI 02908-5800</td>
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<tr>
<td>Saskatchewan, Canada (SK)</td>
<td>Department of Revenue</td>
<td>Motor Carrier Service Division, 118 W. Capital Avenue, Pierre, SD 57501-2080</td>
</tr>
<tr>
<td>South Carolina (SC)</td>
<td>Department of Public Safety</td>
<td>Motor Carrier Service Section / IFTA, PO Box 1498, Columbia, SC 29216-0027</td>
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<tr>
<td>Tennessee</td>
<td>Tennessee Department of Revenue</td>
<td>Andrew Jackson State Office Building 500 Deaderick Street - 5th Floor</td>
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<tr>
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<td></td>
<td>Nashville, TN 37242</td>
</tr>
<tr>
<td>Texas</td>
<td>Office of the Comptroller of Public Accounts</td>
<td>LBJ State Office Building Account Maintenance Division 111 E. 17th Street</td>
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<tr>
<td></td>
<td></td>
<td>Austin, TX 78774</td>
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<tr>
<td>Vermont</td>
<td>Department of Motor Vehicles</td>
<td>120 State Street Montpelier, VT 05603-0001</td>
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<tr>
<td>Virginia</td>
<td>Department of Motor Vehicles</td>
<td>Motor Carrier Services State Corporation Commission PO Box 27412</td>
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<tr>
<td></td>
<td></td>
<td>Richmond, VA 23269</td>
</tr>
<tr>
<td>Washington</td>
<td>Fuel Tax Services</td>
<td>2424 Bristol Court, SW Olympia, WA 98507-9228</td>
</tr>
<tr>
<td>West Virginia</td>
<td>West Virginia Department of Tax &amp; Revenue</td>
<td>1001 Lee Street Charleston, WV 25301</td>
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<td>Wisconsin</td>
<td>Department of Transportation</td>
<td>4802 Sheboygan Avenue - Room 151 PO Box 7979</td>
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<tr>
<td>Wyoming</td>
<td>Motor Vehicle Services</td>
<td>Fuel Tax Section PO Box 1708 Cheyenne, WY 82003</td>
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C. JURISDICTIONS THAT DO NOT PARTICIPATE IN IFTA AS OF 1/1/2002
Miles traveled in the following Non-IFTA jurisdictions are reported on the IFTA Quarterly Fuel Tax Schedule (IFTA-101) as “Total Non-IFTA Miles.” These miles are only used for MPG calculation purposes.

**District of Columbia**
Department of Finance & Revenue
441 4th Street NW
Suite 570 North
Washington, DC 20001
(202) 727-6070

**Yukon Territory, Canada (YT)**
Department of Finance & Revenue Services
Box 2703
Whitehorse, Yukon Territory
Canada Y1A 2C6
(403) 667-5334

**N W Territory, Canada (NT)**
Department of Finance Tax Administration
Box 1320
Yellowknife, N W Territory
Canada X1A 2L9
XV. PENNSYLVANIA MOTOR FUEL TAX REFUND INFORMATION OF INTEREST TO CARRIERS

The Pennsylvania Vehicle Code has a number of refund provisions that are significant to carriers. This section is intended to familiarize carriers with these various refund provisions and their applicable forms.

A. Truck Refrigeration Units- (Section 9017 (e.1.) provides for a reimbursement of the Liquid Fuels and Fuels Tax paid on undyed diesel or undyed kerosene used in truck mounted refrigeration units. Beginning with the fourth quarter of 2000 carriers have 60 days from the end of each quarter to file a timely claim for reimbursement of the Pennsylvania motor fuel taxes paid on fuel purchased and placed in a separate supply tank of a truck and used exclusively for truck refrigeration. See form REV-643.

B. Agricultural Power Take-off (PTO) - (Section 9017 e.2.) provides for a reimbursement of Liquid Fuels and Fuels Tax paid on fuel consumed in power take-off equipment while loading, in Pennsylvania, for delivery to a farm, or unloading at a farm in Pennsylvania, feed, feed products, lime or limestone products for agricultural use. Fuel usage must be documented by an electronic monitoring device used in conjunction with an electronically controlled engine. Beginning with the fourth quarter of 2001, claim forms must be filed within 60 days from the end of each calendar quarter. See form DMF-75.

C. Bus Company Reimbursements - Chapter 98 of the Pennsylvania Vehicle Code provides for a reimbursement of a portion of the Pennsylvania diesel motor fuels tax that is equivalent to the tax imposed by Section 9502(a)(4) of the Oil Company Franchise Tax (i.e. the PA Surtax Replacement). Beginning with the fourth quarter of 1999 a bus company may be reimbursed an amount equivalent to the PA Surtax Replacement tax that is paid directly or indirectly (via IFTA) on fuel consumed in Pennsylvania in it’s operation of motorbuses. Bus companies have until the last day of the month following each calendar quarter to file a timely claim. See form REV-642.

XVI. APPENDIX OF FORMS:

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<th>Form</th>
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<td>Motor Carriers Road Tax/IFTA New Account Registration App.*</td>
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<td>REV- 1026</td>
<td>Information Concerning Motor Carriers Road Tax and IFTA*</td>
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<td>REV-1026 A</td>
<td>Information Concerning Motor Carriers Road Tax*</td>
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<td>IFTA-100</td>
<td>IFTA Quarterly Fuel Tax Report*</td>
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<td>IFTA 101</td>
<td>IFTA Quarterly Fuel Tax Schedule*</td>
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<td>IFTA 101-I</td>
<td>Instructions for Completing IFTA Quarterly Fuel Tax Schedule</td>
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<td>IFTA-300</td>
<td>Individual Vehicle Mileage Record</td>
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<td>REV-642</td>
<td>Bus Company Reimbursement Request*</td>
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<tr>
<td>REV-643</td>
<td>Motor Fuels Tax Reimbursement Claim Form for Undyed Diesel And Undyed Kerosene Used In Truck Refrigeration Units*</td>
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<tr>
<td>DMF-75</td>
<td>Pennsylvania Motor Fuels Tax Reimbursement Claim for Power Take-off Relating to Agricultural Use of Feed, Feed Products,* Lime and Limestone Products*</td>
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*Available at the Department web site www.revenue.state.pa.us
NOTE:
If you purchase an IFTA decal, you must file quarterly IFTA tax reports and schedules.
Jurisdictions of travel and fuel bulk storage facilities. Place an "X" in column A next to each jurisdiction in which you operate qualified motor vehicles. Place an "X" in Column B, by state, to show bulk storage of diesel; Column C, by state, to show bulk storage of gas; and Column D, by state, to show bulk storage of any other motor fuel.

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**CANADIAN PROVINCES**

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Have you ever been issued IFTA credentials from another jurisdiction? □ YES □ NO
If "YES", specify jurisdiction.

Applicant purchasing IFTA credentials agrees to comply with the reporting, payment, recordkeeping and license display requirements as specified in the Motor Carriers Road Tax (MCRT) and/or the International Fuel Tax Agreement (IFTA). Applicant further agrees that Pennsylvania will withhold any refund due, if the applicant is delinquent on payment of fuel taxes due Pennsylvania or any IFTA member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the IFTA license in all member jurisdictions.

Applicant purchasing PA Non-IFTA credentials attest that all travel by their qualified motor vehicles is within Pennsylvania, except operations conducted under a valid fuel trip permit, and that all fuel used in such operations is Pennsylvania tax-paid fuel. Applicant further agrees, under penalty of perjury, that the information given on this application is, to the best of their knowledge, true, accurate, and complete.

**NOTE:** This form must be signed by an owner, partner or corporate officer listed on the front of this application or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney must be attached to this application.

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<th>Signature</th>
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**PURPOSE STATEMENT, DECAL INFORMATION AND INSTRUCTIONS**

Complete this application to establish an account if you are operating a PA-based Qualified Motor Vehicle (i.e., a motor vehicle used, designed or maintained for the transportation of persons or property which is a power unit with two axles and a gross or registered gross weight greater than 26,000 pounds; (b) a power unit with three axles or more regardless of weight or (c) a combination with a declared combination weight greater than 26,000 pounds or where the weight of the vehicles (truck and trailer) exceed 26,000 pounds except a recreational vehicle) in PA and/or any other jurisdiction. A recreational vehicle is a Qualified Motor Vehicle such as a motor home, pickup truck with attached camper or bus used exclusively for personal pleasure and never used in connection with a business enterprise.

**IFTA DECALS:** Request IFTA decals for PA-qualified motor vehicles that travel in and outside of Pennsylvania. An IFTA License, or a legible copy thereof, must be carried in each vehicle, and the vehicle must display IFTA decals on both sides of the cab.

**Non-IFTA DECALS:** For PA-qualified motor vehicles that travel exclusively in PA, request PA Non-IFTA decals. A Road Tax card must be carried in each vehicle, and the vehicle must display PA Non-IFTA decals on both sides of the cab. There is no quarterly reporting requirement for PA Non-IFTA credentialed vehicles, however, carriers are required to maintain records to verify PA operations (miles and fuel).

ALL DECALS ARE ISSUED AND VALID FOR A CALENDAR YEAR. Credentials may be used as of December 1 for the ensuing year.

Because of the different tax reporting requirements associated with IFTA, multiple accounts will be assigned to anyone requesting both IFTA and Non-IFTA decals. It should also be noted that within these type accounts (IFTA or PA Only) more than one account per entity may exist to accommodate fleet reporting.

Complete all Sections on the application. If a question is not applicable write "N/A". Complete section #10 to purchase decals as described above. Sign the completed application (Section #14) and return it to:

PA Dept of Revenue
Bureau of Motor Fuel Taxes
Dept. 28646
Harrisburg, PA 17128-0646

For decal information, contact the PA Department of Revenue, Bureau of Motor Fuel Taxes at 1(800) 482-IFTA. For tax information, contact the PA Department of Revenue, Bureau of Motor Fuel Taxes at 717-787-5355. TDD# 1-800-447-3020 (Service for taxpayers with special hearing and speaking needs). This form may be reproduced.

**OFFICIAL USE ONLY - DO NOT WRITE IN THIS SPACE**

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NATURE OF TAX:
Motor Carriers Road Tax (MCRT) - Requires the payment of a tax equivalent to the rate per gallon times the amount of fuel used on PA highways. Credit is given for tax paid on fuel purchases in Pennsylvania. The tax rate and credit is equal to the PA motor fuel tax rate currently in effect.

IFTA:
Pennsylvania implemented the provisions of the International Fuel Tax Agreement (IFTA) on January 1, 1996. This resulted in two significant changes:

(1) A vehicle subject to Road Tax and IFTA is a Qualified Motor Vehicle which is one designed, used, or maintained for the transportation of persons or property which is:
   A. a power unit with two axles and a gross or registered gross weight greater than 26,000 pounds; or
   B. a power unit with three or more axles regardless of weight; or
   C. a combination where the declared combination weight exceeds 26,000 pounds, or where the vehicles used in combination (truck and trailer) exceeds 26,000 pounds.

The definition does not include a recreational vehicle that is a camper, a pickup truck with an attached camper, or a bus used exclusively for personal pleasure and not in conjunction with any business enterprise.

(2) Carriers operate under a “base state” (jurisdiction) concept for tax registration and reporting purposes. This means that a PA carrier operating a qualifying vehicle in Pennsylvania and another IFTA jurisdiction will obtain its decal(s) from Pennsylvania to operate in all IFTA jurisdictions, and the carrier will report to Pennsylvania Road Taxes due all IFTA jurisdictions. Pennsylvania, in-turn, is responsible for sending the taxes due to other IFTA jurisdictions to them. This benefits the carrier since the amount due is the net tax due or credit due all IFTA jurisdictions. Also, only one set of decals, from the carrier’s base state, is required to operate in any IFTA jurisdiction. As of January 1, 2000, the District of Columbia, Northwest Territories, and the Yukon Territory are the only jurisdictions not participating in IFTA.

MCRT and IFTA CREDENTIALS:
A. Every qualified motor vehicle will be issued two decals. Decals must be displayed on the passenger and driver’s side of the power unit. IFTA decals are issued for IFTA operations as described above. PA Non-IFTA decals are issued to Pennsylvania-based vehicles that travel exclusively in Pennsylvania.

B. Vehicles subject to IFTA (those based in Pennsylvania and operating in Pennsylvania and any other IFTA jurisdiction) must carry an IFTA license or a legible photocopy of the license in each such vehicle.

C. Pennsylvania-based vehicles that do not operate outside of Pennsylvania will be required to carry a Road Tax Registration card in each vehicle.

D. The fee for each set of decals (2/unit) is $5. Decals and Road Tax Registration cards or IFTA licenses are issued on a calendar year basis January 1 to December 31.

Anyone operating a qualified motor vehicle as described above, unless exempted (See Exemptions Below), is a motor carrier. Carriers purchasing IFTA credentials must file quarterly IFTA Fuel Use Tax reports (IFTA-100) along with applicable IFTA Quarterly Fuel Use Tax schedules (IFTA-101) which must be filed for each fuel type used in operating qualified motor vehicles.

Effective October 1, 1997, carriers purchasing PA Non-IFTA credentials no longer need to file quarterly reports. Instead, such carriers will report exclusive PA operations on their yearly renewal application. Carriers must renew their accounts annually for the ensuing license year.

ENFORCEMENT:
The PA State Police, Revenue Enforcement Agents and local municipal police forces are enforcing the decal provisions of Road Tax and IFTA. The law requires the display of decals as described above. To avoid prosecution, display decals on all applicable vehicles. Failure to comply with these provisions may, upon summary conviction, result in a fine of up to $500 and/or imprisonment for 90 days or both. A carrier also could be required to purchase a trip permit.
EXEMPTIONS

Exemption from Motor Carriers Road Tax and Decal/Cab Card Requirements (IFTA):

1. **Exempt Operating Entities.** The following entities operating qualified motor vehicles are exempt from Motor Carriers Road Tax/IFTA and its decal/cab card requirements (IFTA):
   - U.S. Government
   - Commonwealth of Pennsylvania and its political subdivisions
   - Other states and their political subdivisions
   - Provincial Governments and Territories of Canada
   - Any motor carrier who first obtains authorization from the PA State Police to operate a specific qualified motor vehicle in Pennsylvania for emergency repairs. The exemption is limited to trip and return trip only.
   - PA Rural Electric Cooperatives
   - Volunteer Fire Companies
   - Volunteer Ambulance Association
   - Volunteer Rescue Squads
   - Non Profit-Non Public Schools(K-12)
   - an unladen or towed motor vehicle or unladen trailer which enters this commonwealth solely for the purpose of securing repairs or reconditioning. The repair facility shall furnish to the motor carrier a certificate to be carried by the vehicle operator while the vehicle is in Pennsylvania.

2. **Regarding out-of-state travel requirements.** Any carrier which operates a qualified motor vehicle in a state outside of Pennsylvania may be required by the laws of such state to pay such state’s Motor Carriers Road Tax. In such cases, all taxes will be reported and paid to Pennsylvania as its base state under IFTA, and such qualified motor vehicles will be required to obtain a PA IFTA decal and IFTA license before operating in the other state.

GENERAL INFORMATION

If you are required to register under Motor Carrier Road Tax/IFTA and purchase decals, they will be mailed to you as soon as your application is processed. Thereafter, you are required to report quarterly, even if no operations are conducted.

RECORDS:

Carriers are required to maintain the following records for 4 years:

   A. Mileage for each vehicle by jurisdiction.
   B. Fuel purchases for each vehicle by jurisdiction.
   C. Equipment lists of all qualifying vehicles.

NOTE: In addition to maintaining original fuel and mileage documentation, carriers are encouraged to document each trip utilizing trip sheets or an “Individual Vehicle Mileage Record” (IFTA-300).

COMPUTATION OF FUEL USED:

The amount of fuel consumed in Pennsylvania or any other IFTA jurisdiction shall be equal to the taxable miles traveled in each jurisdiction divided by the fleet MPG. Miles traveled in PA by exempt entities listed above are considered non taxable miles and should not be included in “PA Taxable Miles” on the IFTA Quarterly Fuel Tax Schedule (IFTA-101).

TRIP AND TEMPORARY PERMITS:

Trip permits - Any motor carrier in lieu of purchasing decals for Motor Carrier Road Tax or IFTA may purchase a trip permit which shall be valid for a period of five days at a cost of $50. Operations conducted under a trip permit need not be reported.

Temporary permits - Any IFTA licensee in good standing with the PA Department of Revenue may request a temporary permit from the Bureau of Motor Fuel Taxes to operate a qualifying vehicle for a 30-day period without IFTA decals. Conditions under which a temporary permit will be issued are:

   A. Decals were previously requested for additional vehicles and not received by the time the IFTA licensee was required to operate; or
   B. The IFTA licensee is presently applying for additional decals and must operate immediately.

In the case of (A) and (B) above, the Bureau of Motor Fuel Taxes will provide the IFTA licensee, for a fee of $5/vehicle, with a facsimile transmission identifying the vehicles and the 30-day period for which temporary operating privileges are being granted. The carrier must carry the temporary permit in each such vehicle operated. Also, the carrier must include such operations in its quarterly report.
NATURE OF TAX:
Motor Carriers Road Tax (MCRT) - Requires the payment of a tax equivalent to the rate per gallon times the amount of fuel used on PA highways. Credit is given for tax paid on fuel purchases in Pennsylvania. The tax rate and credit is equal to the PA motor fuel tax rate currently in effect.

REGISTRATION:
Pennsylvania implemented the provisions of the International Fuel Tax Agreement (IFTA) on January 1, 1996. In conjunction with this, the definition of a vehicle subject to road tax changed to that of a Qualified Motor Vehicle which is a vehicle designed, used, or maintained for the transportation of persons or property, and which is:

A. a power unit with two axles and a gross or registered gross weight greater than 26,000 pounds; or
B. a power unit with three or more axles regardless of weight; or
C. a combination where the declared combination weight exceeds 26,000 pounds, or where the vehicles used in combination (truck and trailer) exceeds 26,000 pounds.

The definition does not include a recreational vehicle that is a camper, a pickup truck with an attached camper, or a bus used exclusively for personal pleasure and not in conjunction with any business enterprise.

MCRT AND IFTA CREDENTIALS:
A. Every qualified motor vehicle will be issued two decals. Decals must be displayed on the passenger and driver’s side of the power unit. PA Non-IFTA decals are issued to Pennsylvania-based vehicles that travel exclusively in Pennsylvania.
B. Pennsylvania-based vehicles that do not operate outside of Pennsylvania will be required to carry a Road Tax Registration card in each vehicle.
C. The fee for each set of decals (2/unit) is $5. Decals and Road Tax Registration cards or IFTA licenses are issued on a calendar year basis January 1 to December 31.
D. Vehicles subject to IFTA (those based in Pennsylvania and operating in Pennsylvania and any other IFTA jurisdiction) must carry an IFTA license or a legible photocopy of the license in each such vehicle.

TAX REPORTING REQUIREMENTS:
Anyone operating a qualified motor vehicle as described above, unless exempted (See Exemptions on Reverse Side), is a motor carrier.

A. Effective October 1, 1997, carriers purchasing PA Non-IFTA credentials no longer need to file quarterly reports. Instead, such carriers will report exclusive PA operations on their yearly renewal application. Carriers must maintain records pertaining to miles traveled and fuel purchases.
B. Carriers purchasing IFTA credentials must file quarterly IFTA Fuel Use Tax reports (IFTA-100) along with applicable IFTA Quarterly Fuel Use Tax schedules (IFTA-101) which must be filed for each fuel type used in operating qualified motor vehicles.
C. Carriers must renew their accounts annually by purchasing credentials.

ENFORCEMENT:
The PA State Police, Revenue Enforcement Agents and local municipal police forces are enforcing the decal provisions of Road Tax and IFTA. The law requires the display of decals as described above. To avoid prosecution, display decals on all applicable vehicles. Failure to comply with these provisions may, upon summary conviction, result in a fine of up to $500 and/or imprisonment for 90 days or both. A carrier also could be required to purchase a trip permit.
EXEMPTIONS

A. For vehicle operations conducted exclusively in Pennsylvania, the following exemptions apply to Motor Carriers Road Tax and Decal/Cab Card requirements

- U.S. Government
- Commonwealth of Pennsylvania and its political subdivisions
- Emergency Vehicles and tow trucks (Rollbacks are not considered tow trucks)
- Farm truck registered vehicles bearing a farm truck plate, and operated within restrictions of Vehicle Code §1344 including similar plates issued by other jurisdictions.
- Vehicles exempt from registration as a farm truck and operated within the restrictions of Vehicle Code §1302(10).
- Motorbus owned by and registered to a church pursuant to S 1901(c) of the Vehicle Code
- School buses
- Implements and commercial implements of husbandry
- Special mobile equipment
- Vehicles operating on dealer or similar tags in transit from manufacturer to distributor, distributor to dealer or dealer to customer incidental to the sale, demonstration, or repossession of the vehicle itself.

B. Special Exemptions from Motor Carrier Road Tax but Requires Decal and Cab Card. The following entities operating qualified motor vehicles are exempt from the Motor Carrier Road Tax, but any such qualified motor vehicles operated are required to display a decal and carry a cab card (PA Non-IFTA): (See Note Below Regarding Out of State Travel Requirements)

A. Charitable organizations.

B. PA Rural Electric Cooperatives.

|NOTE:| Regarding out-of-state travel requirements. Anyone which operates a qualified motor vehicle in a state outside of Pennsylvania may be required by the laws of such state to pay such state’s Motor Carriers Road Tax. In such cases all taxes will be reported and paid to Pennsylvania as its base state under IFTA, and such qualified motor vehicles will be required to obtain a PA IFTA decal and IFTA license before operating in such a state.

GENERAL INFORMATION

If you are required to register under Motor Carrier Road Tax and purchase decals, they will be mailed to you as soon as your application is processed.

RECORDS: Carriers are required to maintain the following records for 4 years:

A. Mileage for each vehicle.
B. Fuel purchases for each vehicle.
C. Equipment lists of all qualifying vehicles.

|NOTE:| In addition to maintaining original fuel and mileage documentation carriers are encouraged to document each trip utilizing trip sheets or an “Individual Vehicle Mileage Record” (IFTA-300).

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Trip permits - Any motor carrier in lieu of purchasing decals for Road Tax or IFTA may purchase a trip permit which shall be valid for a period of five days at a cost of $50. Operations conducted under a trip permit need not be reported.

Temporary permits - Any carrier in good standing with the PA Department of Revenue may request a temporary permit from the Bureau of Motor Fuel Taxes to operate a qualifying vehicle for a 30-day period without PA Non-IFTA decals. Conditions under which a temporary permit will be issued are:

A. Decals were previously requested for additional vehicles and not received by the time the carrier was required to operate, or
B. The carrier is presently applying for additional decals and must operate immediately.

In the case of (A) and (B) above, the Bureau of Motor Fuel Taxes will provide the carrier, for a fee of $5/vehicle, with a facsimile transmission identifying the vehicles and the 30-day period for which temporary operating privileges are being granted. The carrier must carry the temporary permit in each such vehicle operated.
IFTA Quarterly Fuel Tax Report

Account Number __________________
Period (Quarter & Year) ____________
Tax Period End Date ________________

ACTIVITY BOX
☐ Check Appropriate Block
☐ No Activity This Quarter
☐ Cancel License - Final Report
☐ Change Name, Address or EIN
☐ Amended Report

Use this form to report operations for the period:

Use this report to summarize Quarterly Fuel Tax Schedule(s) under the International Fuel Tax Agreement (IFTA). Read instructions on back carefully. Keep a copy for your records.

Attach check or money order payable to the PA Department of Revenue. Enter the amount of your remittance here--$ ____________
Mail to: PA Department of Revenue
Bureau of Imaging and Document Management
Dept. 280410, Harrisburg, PA 17128-0410

Make an "X" in the applicable box: payment remitted via (EFT) ☐ ☐ certified check ☐ ☐

You must attach a form IFTA-101 (IFTA Quarterly fuel Tax Schedule) for each fuel type reported below.

1. Diesel / Kerosene ___________________________ ☐ 1 $ ____________
2. Gasoline ___________________________________ ☐ 2 ____________
3. Gasohol ___________________________________ ☐ 3 ____________
4. Propane (LPG) ______________________________ ☐ 4 ____________
5. Natural Gas (CNG) ___________________________ ☐ 5 ____________
6. Subtotal of amount due (Add lines 1, 2, 3, 4, 5 & 5.) ____________ ☐ 6 $ ____________
7. Penalties (See instructions.) _____________________ ☐ 7 ____________
8. Total balance due (Add lines 6 and 7.) ____________ ☐ 8 $ ____________
9. Credits available $ ________ as of ________ - CREDITS APPLIED. ☐ 9 ____________
10. Total amount due / overpayment (Subtract line 9 from line 8.) ☐ 10 $ ____________
11. Amount to be credited to next quarterly return ____________ ☐ 11 $ ____________
12. Amount to be refunded ________________________________ ☐ 12 $ ____________

**(Any overpayment will be available for next return if refund is not requested.)

I certify that this business is duly registered and that this return including any attachments is to the best of my knowledge and belief true, correct and complete.

PRINT NAME ____________________________
SIGNATURE ______________________________
TELEPHONE NUMBER _____________________
AREA CODE (______) TITLE ___________________
DATE __________________
GENERAL INSTRUCTIONS

Who Must File - Every motor carrier holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on quarterly basis, an IFTA Quarterly Fuel Tax Report, form IFTA-100, and schedule(s) IFTA-101, with the carrier's designed base state.

"Due dates" for reports are as follows: (JAN-MAR) - APR 30; (APR-JUN) - JUL 31; (JUL-SEP) - OCT 31; (OCT-DEC) - JAN 31.

Form IFTA-100, IFTA Quarterly Fuel Tax Report, summarizes the tax due for the various fuel types computed on each form IFTA-101 schedule completed and is used to determine the total amount due including any appropriate penalty.

Activity Box

No Activity - Check this block if you did not conduct taxable operations during this quarter.

Cancel License - Final Report - Check this block if you are filing a final report and requesting your license be canceled. Complete this report to show operation during the quarter indicated and return your IFTA credentials.

Maintenance Request - To note any change to your name, address or account number (Your Social Security No. (SSN) or Employer ID No. (EIN) is contained in-part in your acct. no.) check this block make the applicable change.

Amended Report - Check this block if this report corrects information previously reported (note the quarter and year you are correcting).

Line-by-Line Instructions For IFTA Quarterly Fuel Tax Report (IFTA-100)

Enter all credit amounts in (brackets).

Line 1 - Enter the total amount from Column Q on the front of Sch. IFTA-101 for Diesel or Kerosene fuel. If entries are made on page 2 of Sch. IFTA-101, enter the grand total from Column Q of this page.

Line 2 - Enter the total amount from Column Q on the front of Sch. IFTA-101 for Gasoline. If entries are made on page 2 of Sch. IFTA-101, enter the grand total from Column Q of this page.

Line 3 - Enter the total amount from Column Q on the front of Sch. IFTA-101 for Ethanol, Methanol or Gasohol. If entries are made on page 2 of Sch. IFTA-101 enter the grand total from Column Q of this page.

Line 4 - Enter the total amount from Column Q on the front of Sch. IFTA-101 for Propane (LPG). If entries are made on page 2 of Sch. IFTA-101, enter the grand total from Column Q of this page.

Line 5 - Enter the total amount from Column Q on the front of Sch. IFTA-101 for Compressed Natural Gas (CNG) or Liquid Natural Gas (LNG). If entries are made on page 2 of Sch. IFTA-101, enter the grand total from Column Q of this page.

Line 7 - A penalty of $50 or 10% of the total net tax due, whichever is greater, is imposed for failure to file/pay timely.

Line 9 - This credit is the total credit available, as computed by the PA Department of Revenue - Motor Fuels Taxes as of the date stated. Any credit not claimed will be carried to the next filing period.

Line 10 - If the amount on line 10 is a balance due, attach payment and enter the amount of your remittance in the remittance box. If the amount due is $20,000 or more and payment is being made by Electronic Funds Transfer, mark an 'X' in the EFT box.

Lines 11-If line 10 shows an overpayment, enter on line 11 the amount you want to have credited to the next quarterly report. Enter on line 12 the amount that should be refunded to you. If a refund is not requested, any overpayment will be made available as a credit on the next quarterly report. Credit balances cannot be carried for more than eight quarters (two years) from the date earned.

Signature - The report must be signed and dated by the owner (if an individual), a partner (if partnership) or (if a corporation) by the president, treasurer, chief accounting officer or any other person authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

NOTE: For assistance in completing this form or the IFTA-101 telephone 1-800-482-4382.
IFTA Quarterly Fuel Tax Schedule

Attach this schedule to form IFTA-100, IFTA Quarterly Fuel Tax Report

Prepare a separate schedule for each fuel type. Use additional sheets if necessary.

Tax Computation on the use of:
(Check appropriate box)

1. □ Diesel/Kerosene
2. □ Gasoline
3. □ Ethanol/Gasohol/Methanol
4. □ Propane (LPG)
5. □ Natural Gas (CNG or LNG)

Use this form to report activity for the period:

Carrier IFTA identification number or social security number

Name

Read instructions (IFTA-101-I) carefully. Keep a duplicate copy for your records.

(A) TOTAL IFTA MILES: _______ + (B) TOTAL NON-IFTA MILES: _______ = (C) TOTAL MILES: _______ / (D) TOTAL GALLONS: _______ = (E) AVERAGE FLEET MPG: _______

(all jurisdictions) (all jurisdictions) (C/D rounded to 2 decimal places XX.XX)

(Rounded to the nearest whole gallon or mile.)

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</tbody>
</table>

For each fuel type reported, transfer the total amount of column "Q" from each schedule to the corresponding line on form IFTA-100, Quarterly Fuel Tax Report.

* Note: If column I Taxable Miles is less than column H Total IFTA Miles, for any jurisdiction, detail records must be maintained for audit purposes to substantiate the difference.

IMPORTANT NOTE: Add additional jurisdictions as needed for the specific fuel type claimed above. Continue on reverse side if necessary.
<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Rate Code</th>
<th>Total IFTA Miles</th>
<th>Taxable Miles</th>
<th>MPG</th>
<th>Taxable Gallons</th>
<th>Tax-Paid Gallons</th>
<th>Net Taxable Gallons</th>
<th>Tax Rate</th>
<th>Tax/(Credit) Due (col. M x N)</th>
<th>Interest Due</th>
<th>Total Due (col. O + P)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTALS</strong> from page 1</td>
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<td><strong>GRAND TOTALS</strong></td>
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</table>

Transfer the total amount of column "Q" for each fuel type reported to the corresponding line on form IFTA-10F, Quarterly Fuel Tax Report.
GENERAL INSTRUCTIONS

Please remember that each IFTA-101 Schedule must represent a separate fuel type. Place an "X" in the appropriate box to note the fuel type being scheduled.

A. Total IFTA Miles: Enter the total miles traveled in IFTA jurisdictions during this quarter by Qualified Motor Vehicles. Use whole numbers. Do not use fractions of a mile.

B. Total NON-IFTA Miles: Enter the total miles traveled in NON-IFTA jurisdictions (District of Columbia, Yukon and Northwest Territories) during this quarter by Qualified Motor Vehicles. Use whole numbers. Do not use fractions of a mile.

C. Total Miles: Enter the sum of Total IFTA Miles and Total NON-IFTA Miles.

D. Total Gallons: Enter the total gallons of motor fuel purchased and placed in your Qualified Motor Vehicles, for all jurisdictions, during this quarter. Use whole numbers. Do not use fractions of a gallon. Generally, this will be the total of your tax-paid gallons (Column K). Note: If miles were traveled during the quarter and no fuel was actually placed in your vehicles, during the entire quarter, you must estimate Total Gallons using a 4.00 MPG. (Total Miles divided by 4 = Total Gallons)

E. Average Fleet MPG: Divide Total Miles (C) by Total Gallons (D) and enter the miles per gallon factor. Compute to three decimal places and round to two (i.e. 4.345 = 4.35)

COLUMN INSTRUCTIONS

Columns F thru Q: We have partially completed some columns to show IFTA jurisdictions in which you anticipated and/or operated in over the past year. Add or skip jurisdictions as appropriate.

F. JURISDICTION - Printed are all IFTA member jurisdictions you have indicated you have operated within during the previous eight quarters. If you did not operate in a jurisdiction listed, leave the row blank. If you operated in a jurisdiction other than those listed, enter the jurisdiction name and two letter abbreviation.

G. RATE CODE - To add a jurisdiction, enter the applicable rate code and tax rate from the enclosed rate table IFTA-400.

H. TOTAL IFTA MILES - Enter the total miles traveled in each IFTA jurisdiction for this fuel type only. The total of Column H must equal the total miles indicated in Item A above.

I. TAXABLE MILES - Enter the IFTA taxable miles for each jurisdiction. Miles traveled on a fuel trip permit are not considered taxable miles in any jurisdiction. IRP trip permit miles are taxable miles under IFTA.

J. MPG - Enter average fleet MPG from Item E above.

K. TAXABLE GALLONS - Enter the total taxable gallons of fuel consumed in each jurisdiction computed by dividing Column I Taxable Miles by Column (J) Average Miles Per Gallon. Use whole numbers. For jurisdictions that impose a surtax, on fuel consumed, a separate line is provided. To determine the surtax due such jurisdictions copy the Taxable Gallons (Col. K) from the fuel use tax calculation to the surtax line and multiply those gallons by the surtax rate shown.

L. TAX-PAID GALLONS - Enter the total tax-paid gallons of fuel purchased in each jurisdiction. Retain your receipts for each purchase claimed. When using fuel from bulk storage, retain the tax-paid gallons removed for use in your Qualified Motor Vehicles. Fuel remaining in storage cannot be claimed until used. The total of Column L cannot exceed Item D Total Gallons.

M. NET TAXABLE GALLONS - Subtract Column L from Column K for each jurisdiction. If Column K is greater than Column L, enter net taxable gallons. Tax is due on these gallons. If Column L is greater than Column K, enter credit gallons. Use (brackets) to indicate net credit gallons.

N. TAX RATE - The tax rate is listed for each preprinted IFTA jurisdiction on your report. Enter the tax rate for each jurisdiction added for the fuel type and quarter reported on this form. (See enclosed rate table IFTA-400).

O. TAX/(CREDIT) DUE - Enter the tax or credit due for each jurisdiction. This is the gallons in Column M multiplied by the tax rate for that jurisdiction in Column N. Enter credit amounts in (brackets). To calculate surtax due, multiply Taxable Gallons (Col. K) by the Tax Rate (Col. N).

P. INTEREST DUE - If you file the report late, compute interest for each jurisdiction where there is tax due. Interest is computed on tax due from the due date until payment is received. Interest is computed at 1% per month or fraction thereof. Reports must be postmarked no later than the last day of the month following the end of the quarter to be timely.
Q. TOTAL DUE - For each jurisdiction, add Column O and Column P, and enter the total dollar amount due or credit amount. Enter credit amounts in (brackets).

COLUMN TOTALS - Enter all Column totals for H through Q except J and N.

The total for Column H must match the total of all miles reported in Item A above. The total of Column Q is the difference of all credits and taxes due for all IFTA jurisdictions. If all jurisdictions reported do not exceed the lines available on the front of the schedule, transfer the total amount of Column Q from the front of the schedule to the corresponding line for each fuel type on form IFTA-100. If the jurisdictions being reported exceed the lines available on the front of the schedule, transfer the totals of all Columns H through Q to the totals line at the top of page 2.

GRAND TOTALS - Enter all Column totals for Columns H through Q except J and N. Total miles in Column H should equal the total miles reported in Item A above. Transfer the total amount of Column Q, for each fuel type reported, to the corresponding line on the form IFTA-100, IFTA Quarterly Fuel Tax Report.

GENERAL INFORMATION

IFTA quarterly tax reports and schedules, filed with the PA Department of Revenue, must be in U.S. measurements (dollars, gallons, and miles). Conversion rates for metric units are as follows:

- Liters to Gallons - Multiply liters by .2642
- Kilometers to Miles - Multiply kilometers by .62137
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Registrant Name and Address</th>
<th>Driver's Name</th>
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<tr>
<th>Fleet No.</th>
<th>Vehicle Identification Number</th>
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<tr>
<th>Trip No.</th>
<th>Unit Number</th>
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<tr>
<th>Type of Fuel Used</th>
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<tbody>
<tr>
<td>Highway</td>
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<tr>
<th>Points of Travel</th>
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<tbody>
<tr>
<td>Origin</td>
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<tr>
<th>Gallons of Fuel Purchased</th>
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<tbody>
<tr>
<td>Highway</td>
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### Highway or Route Traveled

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Date</th>
<th>Route Traveled</th>
<th>Odometer</th>
<th>Taxable</th>
<th>Exempt</th>
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<tr>
<th>Trip Summary</th>
<th>Total Miles</th>
<th>Total Fuel</th>
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### General Instructions

1. An Individual Vehicle Mileage Report (IVMR) must account for all miles traveled and all fuel purchased for each trip.

2. Trip Summary -
   (a) Total Miles is the difference between the ending odometer reading and the beginning odometer reading.
   (b) The sum of Total Taxable Miles and Total Exempt Miles must equal Total Miles.
   (c) Total Highway Fuel is all fuel placed into the vehicle's supply tank during the trip.
   (d) Total Non-Highway Fuel is fuel placed in auxiliary equipment fuel tanks or fuel purchased while operating on a trip permit.

*** This form may be reproduced as needed. ***
**Purpose Statement:** This form is to be used by bus companies to request a reimbursement of a portion of the Pennsylvania Diesel Motor Fuels Tax that is equivalent to the tax imposed by Section 9502(a)(4) of the Oil Company Franchise Tax (i.e. PA Surtax Replacement).

### SECTION A. General Bus Company Information - (Indicate the following): Please type or print clearly

1. **Bus Company Name**

   [Address]

   [City, State, ZIP Code]

2. **EIN or SSN**

3. **Bus Company Status** - (Check applicable status)
   - [ ] PA Non-IFTA
   - [ ] PA IFTA
   - [ ] Out of State IFTA [Specify State(s)]
   - [ ] Other (Specify)

4. **Refund is for the year 20____ and the Quarter Ended:**
   - [ ] 3/31
   - [ ] 6/30
   - [ ] 9/30
   - [ ] 12/31

5. **Number of diesel powered motorbuses, excluding school buses, having three or more axles or a registered gross weight over 26,000 pounds, and with a seating capacity of 20 passengers or more, excluding the driver, operated by you in Pennsylvania for the quarter indicated above:** ____________

6. **Do any motorbuses covered by this claim use dyed diesel fuels, or fuel exempt from Pennsylvania Motor Fuel Taxes?**
   - [ ] YES
   - [ ] NO

### SECTION B. Calculate Reimbursement - (For the Motorbuses and the Quarter Indicated above) DO NOT WRITE HERE

1. **Miles traveled in Pennsylvania by motorbuses:** 1. ________________ Miles

2. **Indicate your average MPG: (Carry to hundredth e.g. 4.XX)** 2. ________________ MPG

3. **Undyed (clear) diesel fuel consumed in Pennsylvania:** 3. ________________ Gals.

   [Divide line (B) (1) by line (B) (2)]

4. **Motorbus Reimbursement: Multiply line (B) (3) by applicable rate (*):** 4. $ ________________


### SECTION C. Certification

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

**Claimant’s Printed Name**

**Claimant’s Signature**

**Claimant’s Title**

( ) ( )

**Telephone Number**

**Fax Number**

**Date**
**Authority:** Section 9805 of the Pennsylvania Vehicle Code (75 Pa. C.S. § 9805) provides for a reimbursement of the tax imposed and paid, pursuant to Section 9502(a)(4) of the Oil Company Franchise Tax by anyone operating a diesel powered motorbus in Pennsylvania. The rate of the reimbursement shall be determined by the Department to be an amount equivalent to the additional tax imposed pursuant to Section 9502(a)(4). For 1999 through 2001 the Department has determined the rate to be $.049/gallon. For the year 2002 the rate is $.052/gallon.

**Motorbuses eligible for reimbursement:** Reimbursement can be claimed for a motorbus, excluding schoolbuses, having three or more axles or a registered gross weight in excess of 26,000 pounds, and having a seating capacity of 20 or more passengers excluding the driver.

**Motor fuels for which reimbursement can be claimed:** Reimbursement can be claimed for the additional Oil Company Franchise Tax included in the Pennsylvania Fuels Tax paid at the time of purchase, or paid through IFTA (International Fuel Tax Agreement) on undyed diesel fuel and undyed kerosene that is consumed on Pennsylvania highways. The Pennsylvania Fuels tax rate for 1999 and 2000 is 30.8 cents per gallon of which 4.9 cents per gallon may be reimbursed by filing this claim. For 2001 the rate was 30.9 cents per gallon of which 4.9 cents may be reimbursed, and for 2002 the rate is 31.8 cents per gallon of which 5.2 cents per gallon may be reimbursed. 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 has been recognized under IFTA. Tax-exempt fuel or fuel used in conjunction with operations providing services to the Commonwealth of Pennsylvania, or a political subdivision thereof, or other entity exempt from Liquid Fuels and Fuels Tax are not eligible for reimbursement.

Petitions for this reimbursement must be submitted (postmarked) on or before the following petition due dates, and forwarded to the PA Department of Revenue, Bureau of Motor Fuel Taxes, Dept. 280646, Harrisburg, PA 17128-0646:

<table>
<thead>
<tr>
<th>Quarter Ended</th>
<th>Petition Due Date</th>
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<tbody>
<tr>
<td>March 31</td>
<td>April 30</td>
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<tr>
<td>June 30</td>
<td>July 31</td>
</tr>
<tr>
<td>September 30</td>
<td>October 31</td>
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<tr>
<td>December 31</td>
<td>January 31</td>
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A Reimbursement Request (petition) filed on or after the applicable petition due date shown above will result in a claim denial. A bus company will have ninety (90) days from the date of any such denial to petition the PA Department of Revenue, Board of Appeals, Dept. 281021, Harrisburg, PA 17128-1021 for relief.

**PLEASE DO NOT SUBMIT THIS FORM WITH YOUR IFTA TAX REPORT.**

**LINE INSTRUCTIONS**

**Section A.**
Questions 1 through 6 - Provide the general bus company information requested.

**Section B.**
1. Provide, for the quarter in question, the miles traveled on Pennsylvania highways by motorbuses that used undyed diesel or undyed kerosene.
2. Provide the average miles per gallon (MPG) as reported pursuant to IFTA, or in cases where no reporting obligation exists, your motorbus fleet average MPG determined by dividing total miles traveled by the total undyed diesel or undyed kerosene placed into your 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 PA (Line 3) by the applicable rate to determine your Motorbus Reimbursement.

**Section C.**
Complete the petition for reimbursement by signing and dating the petition form. By signing the Bus Company Reimbursement Request form, the bus company is certifying Pennsylvania motorbus operations that were conducted using Pennsylvania tax-paid diesel or kerosene, and that the Fuels Tax imposed on same has been paid directly or indirectly by the bus company.

Questions regarding Reimbursement Requests should be forwarded to the PA Department of Revenue - Bureau of Motor Fuel Taxes at the address shown on the front of this form or telephone (717) 783-9362.
**Purpose Statement:** Use this form to claim a reimbursement of Pennsylvania Motor Fuel Taxes paid on undyed diesel fuel or undyed kerosene purchased in Pennsylvania, and used exclusively in truck refrigeration units.

**A. General Information** – (Provide the following) *Type or Print Clearly:*

1. Carrier’s Name ____________________________________________________________

2. Address ____________________________________________________________________

3. City, State, Zip Code ________________________________________________________

4. EIN or SSN ___________________________ 5. Indicate base state(s) for IFTA purposes __________________________________________

6. Indicate Number of truck refrigeration units on which this claim is calculated _______________________ 

7. Refund Period (Indicate year and check appropriate quarter): Tax Year 20____
   Quarter ☐ (JAN - MAR) ☐ (APR - JUN) ☐ (JUL - SEP) ☐ (OCT - DEC)

**B. Refund Calculation:**
1. Indicate gallons of undyed diesel fuel or undyed kerosene, purchased in Pennsylvania tax paid, placed into a separate supply tank, and used exclusively for truck refrigeration. Show gallons by month:

<table>
<thead>
<tr>
<th>Month</th>
<th>Gallons Purchased</th>
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<tbody>
<tr>
<td></td>
<td>(Show Whole Gallons Only)</td>
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<tr>
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<td>______________________</td>
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</table>

2. TOTAL GALLONS CLAIMED FOR THE REFUND QUARTER: ______________________

Multiply Gallons Claimed by:
- $ .308 for the period 10/1/00 through 12/31/00
- $ .309 for the period 1/1/01 through 12/31/01
- $ .318 for the period 1/1/02 through 12/31/02

3. AMOUNT OF REIMBURSEMENT REQUESTED $__________________

**NOTE:** Copies of fuel purchase invoices, for one of the months shown above, or as otherwise directed by the Department, must be submitted with this claim.

**C. Certification:**
Under penalties prescribed by law, I hereby affirm that this claim has been examined by me and to the best of my knowledge, information, and belief is true and correct, and that no refund or credit of the tax herein claimed has been received from any other source.

Claimant's Printed Name ____________________________ Claimant's Signature ____________________________ Claimant's Title ____________________________

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

GENERAL INSTRUCTIONS AND INFORMATION

Section 9017(e.1) of the Liquid Fuels and Fuels Tax as amended, provides for a reimbursement of Motor Fuel Taxes paid on undyed diesel and undyed kerosene used 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 a reimbursement claim form (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 a period of three (3) years following the submission of a claim. Fuel purchase documentation, such as invoices, must show that the fuel was "reefer fuel", the vendor's name and address, date of purchase, type fuel, gallons purchased, total cost, vehicle unit number and the purchaser's name. 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, and be able to substantiate that the bulk-fuel purchases used in truck refrigeration, and for which tax reimbursement is sought, was purchased tax paid in Pennsylvania.

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

False claims, upon prosecution, are misdemeanors of the third degree pursuant to Section 9018 of the Liquid Fuels and Fuels Tax Act.

LINE INSTRUCTIONS

Section A.
Questions 1 through 5 – Show general information regarding the claimant.

Question 6 – Show the number of truck refrigeration units included in the claim.

Question 7 – Show the year and quarter for which reimbursement is requested.

Section B.
Question 1 – Show the gallons of undyed diesel or undyed kerosene used exclusively in truck refrigeration units by month. (Note: Carriers must submit copies of source documentation (fuel purchase invoices) for one month of the claim, or as otherwise directed by the Department).

Question 2 – Show the total gallons claimed for the quarter for which reimbursement is requested.

Question 3 – Calculate the reimbursement requested. For the 4Q2000(10/01 – 12/31/2000, multiply the gallons claimed in (B) (2) by $ .308/gallon. For the four quarters of 2001 the tax rate is $ .309/gallon. For the four quarters of 2002 the tax rate is $.318/gallon.

Section C.
Sign the certification indicating that the claimant has not directly or indirectly received a refund or credit of the tax for which reimbursement is being claimed, and that the claim is true, complete and correct. Claim forms must be filed (postmarked) as described under the General Instructions and Information section above. Submit the claim to the:

PA Dept. of Revenue, Bureau of Motor Fuel Taxes, Dept. 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, Dept. 281021, Harrisburg, PA 17128-1021. Petitions must be filed within 90 days of the date of the denial.

Questions regarding Truck Refrigeration Reimbursements should be addressed to the Bureau of Motor Fuel Taxes at the address shown on the front of this form, or telephone (717) 783-9362 or (717) 783-0324.
Pennsylvania Motor Fuels Tax
Reimbursement Claim For Power Take-off
Relating to Agricultural Use of Feed,
Feed Products, Lime and Limestone Products

See Instructions on Reverse Side

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

1. (Type or Print Clearly) Claimant’s Name ____________________________________________
   Address: ______________________________________________________________________
   City, State and ZIP Code: ______________________________________________________________________

2. Fed. Employer ID. Number

3. Tax Year 20 __________
   Tax Qtr: __________ 1st __________ 2nd __________ 3rd __________ 4th __________

4. Indicate Fuel Type - (You must file a separate claim for each fuel type):
   _____ Gasoline       _____ Undyed Diesel/kerosene
   _____ Other (Specify) ______________________________________________________________________

5. Number of Pieces of Equipment Included in this Claim Using PTO: __________

6. **Reimbursement Calculation:** To determine the amount of reimbursement to which you are entitled, compute the following:
   a. Total gallons of fuel consumed in Pennsylvania using PTO equipment, and documented by an electronic monitoring device. a. ________ Gals.
   b. Gallons of fuel included in Line 6a, that were consumed in PA, using PTO equipment for loading for delivery to a farm or for unloading at a farm, feed, feed products, lime, or limestone products for agricultural use, and documented by an electronic monitoring device. b. ________ Gals.
      Multiply Line 6b by appropriate tax rate:
      (Undyed diesel/kerosene $.309; Gasoline or Gasohol $.260; Other Fuel (Specify)__________ $.__________)
   c. Total Reimbursement Requested. (Line 6b x appropriate tax rate) c. $ __________

7. Certification: Under penalties prescribed by law, I hereby affirm that this claim has been examined by me, and to the best of my knowledge, information and belief is true and correct. Also, that no refund or credit of the tax herein claimed has been received from any other source, and that the motor fuel claimed has been used in power take-off equipment.

Claimant’s Printed Name ______________________  Claimant’s Signature ______________________  Claimant’s Title ______________________

(_________) ______________________  (_________) ______________________  (_________) ______________________
Telephone Number Fax Number Date
INSTRUCTIONS FOR COMPLETING THE PENNSYLVANIA MOTOR FUELS TAX REIMBURSEMENT CLAIM FOR FUEL CONSUMED IN POWER TAKE-OFF EQUIPMENT FOR LOADING FOR DELIVERY TO A FARM, OR UNLOADING AT A FARM, FEED, FEED PRODUCTS, LIME OR LIMESTONE PRODUCTS FOR AGRICULTURAL USE

General Instructions and Information

Section 9017 (e.2) of the Liquid Fuels and Fuels Tax, as amended, provides that a reimbursement may be claimed whenever fuel, taxed pursuant to the Liquid Fuels and Fuels Tax, from the supply tank of a motor vehicle is used in power take-off (PTO) equipment for loading, in Pennsylvania, for delivery to a farm or unloading at a farm in Pennsylvania, feed, feed products, lime, or limestone products for agricultural use. Fuel usage must be documented by an electronic monitoring device used in conjunction with an electronically controlled engine. No other form of documentation is acceptable. Records must be maintained for a period of two (2) years following the submission of a reimbursement claim.

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

PA Department of Revenue
Bureau of Motor Fuel Taxes
Dept. 280646
Harrisburg, PA 17128-0646

Questions regarding these reimbursements should be forwarded to the above address or telephone (717) 783-9362 or (717) 783-0324.

Line Instructions

Lines 1 and 2 - Indicate general information requested regarding the claimant.

Lines 3 – 5 - Indicate information regarding:
the period for which the reimbursement claim is requested,
the type fuel used in your power take-off equipment, and
the number of pieces of PTO equipment included in this claim.

Line 6 - Calculate your reimbursement by providing the information requested for line 6a through line 6c.

Line 7 - Complete the reimbursement claim certification.

(Note): By signing this certification the claimant is certifying that the Pennsylvania Liquid Fuels and Fuels Tax, on the gallons for which reimbursement is requested has been paid, that the fuel for which reimbursement is being claimed has been 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 under general instructions and information.

DO NOT SUBMIT THIS CLAIM WITH A QUARTERLY IFTA TAX REPORT