

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

**SECTION I APPLICANT INFORMATION**

Legal Name (For individual applicants give your full legal name)		FEIN	
Trade Name or DBA (if different from Legal Name)		SSN (sole proprietor's if FEIN does not exist)	
Contact Person Name	Contact Person Title	Business Telephone Number	
Contact Person Email Address	USDOT Number	PA Sales/Use Tax License Number	

**SECTION II ADDRESS INFORMATION**

Physical Street Address (PO Box is not acceptable) \_\_\_\_\_

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

County	City	State	ZIP Code
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**SECTION III REIMBURSEMENT INFORMATION**

Indicate Base State(s) for IFTA Purposes \_\_\_\_\_

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

Number of truck refrigeration units \_\_\_\_\_

**SECTION IV REIMBURSEMENT CALCULATION**

**NOTE:** Photocopies of fuel purchase invoices for one of the months below or as otherwise directed by the department must be submitted with this claim. Original fuel purchase invoices should not be submitted with your claim, as they cannot be returned.

**Undyed diesel fuel/undyed kerosene purchased in Pennsylvania tax-paid that was placed into a separate supply tank and used exclusively for truck refrigeration:**

*Show gallons by month. Use only whole gallons.*

month: \_\_\_\_\_ gallons

month: \_\_\_\_\_ gallons

month: \_\_\_\_\_ gallons

**Total undyed (clear) diesel fuel/undyed kerosene claimed for quarter indicated above:**

*Add together gallons listed for each month above.* \_\_\_\_\_ gallons

**Truck refrigeration unit reimbursement:**

*Multiply total gallons by the appropriate rate, found in the instructions.* \$ \_\_\_\_\_

**SECTION V CERTIFICATION**

Under penalties prescribed by law, I affirm that this claim was examined by me, and to the best of my knowledge, information and belief, is true and correct. Further, I affirm that no refund or credit of the tax claimed was received from any other source.

Name	Signature	Title	Date
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# Instructions for REV-643

## Motor Fuels Tax Reimbursement Claim Form for Undyed Diesel and Undyed Kerosene Used in Truck Refrigeration Units

REV-643 IN (SU) MOD 01-25

### REIMBURSEMENT ELIGIBILITY

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

The department may require a claimant to satisfy any sales/use tax liability on the undyed diesel/kerosene for which the reimbursement is claimed. Questions regarding PA sales/use tax on undyed diesel/kerosene should be directed to 717-787-1064.

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

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

### REIMBURSEMENT RATE

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

TAX YEAR END DATES	REIMBURSEMENT RATE PER GALLON
2022	\$0.741
2023	\$0.785
2024	\$0.741
2025	\$0.741

### REIMBURSEMENT REQUEST SUBMISSION

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

Petitions for reimbursement may be submitted via myPATH, the department's online tax system. Visit [mypath.pa.gov](http://mypath.pa.gov) to register.

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

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

QUARTER END DATES	PETITION DUE DATES
03/31/2025	05/30/2025
06/30/2025	08/29/2025
09/30/2025	11/28/2025
12/31/2025	02/27/2026

A reimbursement request filed after the applicable petition due date above will be denied. Claimants have 90 days from the date of any such denial to petition the PA Department of Revenue, Board of Appeals at [revenue.pa.gov/taxappeals](http://revenue.pa.gov/taxappeals) or:

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

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

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

### LINE INSTRUCTIONS

### SECTION IV

#### REIMBURSEMENT CALCULATION

#### UNDYED DIESEL FUEL/UNDYED KEROSENE PURCHASED PER MONTH

Provide the number of gallons of undyed diesel or undyed kerosene used exclusively in truck refrigeration units by month. Note: In addition to this reimbursement claim form, carriers must submit form REV-643A, Summary of Undyed Diesel and Undyed Kerosene Used in Truck Refrigeration Units, and photocopies of source documentation (fuel

purchase invoices) for one month of the claim or as otherwise directed by the department.

**TOTAL GALLONS PURCHASED IN THE QUARTER**

Provide the total gallons claimed for the quarter in which reimbursement is requested.

**TRUCK REFRIGERATION UNIT REIMBURSEMENT**

Multiply the total gallons claimed by the appropriate tax rate to determine reimbursement.

<b>SECTION V</b>
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**CERTIFICATION**

Sign the certification verifying the claimant did not directly or indirectly receive a refund or credit of the tax for which reimbursement is claimed, and the claim is true, complete and correct.