



Department of Taxation

P.O. Box 530  
Columbus, OH 43216-0530

Refund account number

MVF-9  
Rev. 8/19

# Ohio Motor Fuel Tax Refund Claim for Transit Buses

(See instructions on back to complete this form.)

Refund Period \_\_\_\_\_ to \_\_\_\_\_ (must be filed within 365 days)  
(Date of first invoice) (Date of last invoice)

Name of claimant \_\_\_\_\_

Company ID (FEIN/SSN) \_\_\_\_\_ E-mail \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  Update address

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

### Inventory:

1. Opening (physical) inventory tax-paid motor vehicle fuel.....	
2. Total gallons of tax-paid motor vehicle fuel purchased during the period shown on the accompanying invoices or receipts (see instructions).....	
3. Closing (physical) inventory tax-paid motor vehicle fuel .....	
4. Total gallons tax-paid motor vehicle fuel available (line 1 plus line 2 minus line 3).....	

### Usage:

5. Total gallons tax-paid motor vehicle fuel sold to others.....	
6. Total gallons tax-paid motor vehicle fuel consumed in vehicles other than qualified transit buses.....	
7. Total gallons tax-paid motor vehicle fuel consumed in transit buses while operating in a nonqualifying manner (see instructions).....	
8. Total gallons tax-paid motor vehicle fuel consumed off the public highways of this state (attach schedule of usage) _____ @ applicable tax rate .....	\$
9. Total gallons tax-paid motor vehicle fuel consumed in a refundable manner by qualified transit buses (attach schedule of usage) _____ @ applicable tax rate.....	\$
10. Gross refund requested (line 8 plus line 9) .....	\$

### Sales Tax:

If any of the fuel is exempt from sales tax, you must provide the statutory reason for exemption: \_\_\_\_\_

11. Gallons of refundable fuel subject to sales tax.....	
12. Average fuel cost \$ _____ Federal tax refund/credit _____ Yes _____ No.....	
13. Cost of fuel subject to sales tax (multiply line 11 by fuel cost on line 12).....	\$
14. Sales tax rate _____ % Ohio sales tax (multiply line 13 by sales tax rate).....	\$
15. Net amount of claim (line 10 less line 14) .....	\$

### Section C (perjury statement – must be signed and dated)

I declare under penalties of perjury that this claim (including I declare under penalties of perjury that this claim (including all accompanying schedule and statements) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

\_\_\_\_\_  
Name (please print) Signature

\_\_\_\_\_  
Title Date Telephone number

Send claim to the Ohio Department of Taxation, Motor Fuel Tax Refund Unit, P.O. Box 530, Columbus, OH 43216-0530. Contact the Motor Fuel Refund Unit at (855) 466-3921 with any questions.

## Motor Fuel Refund Instructions

**Note:** No refund shall be authorized under Ohio Revised Code 5735.142 for any single refund claim of less than 100 gallons. **All motor fuel listed must be rounded to the nearest whole gallon.** For current tax rates, go to [tax.ohio.gov](http://tax.ohio.gov).

**Period covered by the claim:** Enter both the beginning and ending dates covered by this claim. This refund claim must be filed within 365 days from the date of fuel purchased.

### Inventory

- 1. Opening Inventory:** List the gallons of tax-paid fuel in the ending inventory as reported on your prior refund claim, less any fuel that is in that inventory that was not purchased within 365 days from the date this claim will be filed. If this is your first claim, or your previous claim's ending inventory is past 365 days from the date this claim will be filed, you can only report the tax-paid fuel in bulk storage purchased within the past 365 days. (All motor fuel listed must be rounded to the nearest whole gallons.)
- 2. Fuel Purchased:** Enter the total number of gallons of tax-paid motor vehicle fuel purchased during the period covered by this claim. Evidence of fuel purchase, such as fuel invoices, cash receipts, credit card receipts, or any other document that contains the name and address of the seller, name of the purchaser, date of purchase, type of fuel, the number of gallons purchased, and the purchase price, must be submitted with this claim.
- 3. Closing Inventory:** Enter the total gallons of all tax-paid motor vehicle fuel on hand (in bulk storage), ending on the date of this claim. If none, enter zero.
- 4. Fuel Available:** Enter the total gallons of all tax-paid fuel that was available for use during the period covered by this claim (line 1 plus line 2, minus line 3). The total of lines 5 through 9 must be equal to the line 4 amount.

### Usage

- 5. Fuel Sold to Others:** Enter the total number of gallons of tax-paid motor vehicle fuel (included in line 4) that was sold from bulk storage to others.
- 6. Consumed in Vehicles Other than Qualified Transit Buses:** Enter the total number of gallons of tax-paid motor vehicle fuel (included in line 4) consumed in vehicles other than qualified transit buses upon the public highways of this state; i.e., towing equipment, cars, etc.
- 7. Consumed in Non-Qualifying Manner:** Enter the total number of gallons of tax-paid motor vehicle fuel consumed in transit buses operating as shared-ride taxi services, carpools, vanpools, jitney services, school bus transportation or charter or sightseeing services.
- 8. Consumed Off the Highway:** Enter the total number of gallons of tax-paid motor vehicle fuel that was consumed off the highway; i.e., shop-cleaning stationary engines, etc. The gallonage shown on this line is refundable at the full current tax rate. Both the gallonage and money must be reported. A complete and accurate record of such usage must be submitted with this claim. For the current motor fuel tax rate, please visit our website, [tax.ohio.gov](http://tax.ohio.gov).

**9. Consumed in Qualified Transit Buses:** Enter the total number of gallons of tax-paid motor vehicle fuel consumed by qualified transit buses operated for public transit or paratransit service on a regular and continuing basis within the state. The gallonage report on this line is refundable at the full current tax rate per gallon minus \$0.01 per gallon not refundable for fuel consumed on public highways. Both the gallonage and money value must be reported. A complete and accurate record of such usage must be submitted with this claim.

10. Enter the gross amount of this claim (line 8 plus line 9).
11. List the total gallons of tax-paid motor fuel from lines 8 and 9 which is subject to the sales/use tax. If any of your fuel is exempt, you must state the statutory reason for each type of exempt use in the space provided. If you have stated a valid reason for the fuel being exempt from the sales/use tax, you do not need to complete lines 11, 12, 13, or 14. If you fail to state a reason why you are exempt from the sales/use tax or do not state a valid reason, your claim will be reduced accordingly.
12. Enter the average cost per gallon of the motor fuel listed on lines 8 and 9. To determine the cost, subtract the state motor fuel tax from the average cost of the fuel. In addition, the federal motor fuel excise tax can be subtracted from your fuel cost if you have or will be claiming a federal refund/credit (check "Yes" on this line to indicate that you are taking the federal refund/credit). Please calculate your fuel cost to only two places after the decimal point.
13. Multiply the average cost per gallon on line 12 by the gallons of motor fuel listed on line 11. This is the cost of the fuel subject to sales tax.
14. Enter the sales tax rate in the space provided. Use the sales tax rate of the county in which the fuel was purchased. If necessary, attach a schedule detailing the fuel used and the sales tax rate per county of purchase. Multiply the sales tax rate by the average cost of the fuel calculated on line 13. This is the sales tax due on the fuel you have used in a refundable manner.
15. To determine the net amount of claim, subtract line 14 from line 10. This is the amount to be refunded.