

Maryland motor fuel tax refund affidavit for school bus related activities only.
For purchase of fuel exempt from the motor fuel tax pursuant to §11-153-154 and 11-173 of the Transportation article and §9-303(d) and §13-901(f) of the Tax General Article.

Under penalty of perjury, I hereby certify that bulk purchases of fuel by _____ (hereafter referred to as "Company") qualify for tax refund because the following statements are true:

- A. Company exclusively operates buses exclusively for the transport of Maryland county public school students in connection with school activities.
- B. Company purchases bulk tank fuel, and submits refund claim invoices showing the tax paid.
- C. Company is subject to audit to verify claimed refunds.
- D. The Company retains all fuel records for the four (4) year statute for audit purposes; these records include:
 - a. School contracts
 - b. Individual bus fueling logs
 - c. Individual bus odometer readings and miles
 - d. Bulk fuel invoices showing the tax paid
 - e. Inventory records (stick readings and conversions, receipts, and disbursements)
- E. All refund applications claims submitted by the Company accurately represent fuel tax paid.
- F. The Company will notify the Comptroller immediately if anything changes relative to the affidavit conditions.
- G. Company certifies that all fuel dispensed from the bulk fuel tank is used to exclusively fuel school buses for the transport of Maryland county public school students in connection with school activities.

I further certify that I assume full liability for payment to the State of Maryland of any fuel taxes, together with penalties and interest that may later be determined to be due on any purchases covered by this certificate because of a taxable use of the fuel.

NAME OF COMPANY

DATE

SIGNATURE

TITLE

PRINTED NAME

NOTARY CERTIFICATE OF ACKNOWLEDGMENT

STATE OF MARYLAND

COUNTY OF _____

On this ____ day of ____, 20____, before me personally appeared

Notary Public
[SEAL]

to me known to be the person who executed the foregoing instrument, and he (she) thereupon duly acknowledged to me that he (she) executed the same to be his (her) free act and deed.

Who should submit this form?

This affidavit applies to school bus contractors whose fleet is used **exclusively** to transport Maryland public school students, and who wish to receive a refund for fuel taxes paid by the contractor.

Requirements:

This form must be renewed **annually**, no later than July 1st.

The Form will not be accepted without official notarization.

Contractors will be required to fill out a one-time **Form RAD 028 – Motor Fuel Tax Refund Questionnaire**.

With each refund claim, Contractors will be required to fill out **Form 706 – Refund Claim Form** and include corresponding original tax fuel purchase invoices.

* Please note: Contractors that do not exclusively transport Maryland public school students **may not** use this form. Said contractors will need to submit the above forms, as well as **Form RAD 061** and a certification of school activity related gallonage.

Find auxiliary forms at **www.marylandtaxes.gov**

Completed form(s) should be mailed to:

Comptroller of Maryland
Revenue Administration Division
P.O. Box 1829
Attention: Motor Fuel Refund, Room 306
Annapolis, MD 21404-1829