

Maryland motor fuel tax refund affidavit for demand response trip activities only.

For purchase of fuel exempt from the motor fuel tax pursuant to §13-101 and 13-901 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 is a political subdivision of Maryland, or a third party that has contracted with a political subdivision of Maryland, that exclusively operates a vehicle(s) in a transportation system of a political subdivision of Maryland to transport the public on demand response trips.
- B. Company is seeking a refund of tax paid on the purchase of motor fuel for vehicles used solely to provide transportation services in a transportation system of a political subdivision of Maryland to transport the public on demand response trips.
- C. Company is subject to audit to verify claimed refunds.
- D. The Company retains all fuel records for a four (4) year period for audit purposes; these records include:
 - a. Contracts with political subdivisions to provide demand response trips
 - b. Individual vehicle fueling logs
 - c. Individual vehicle 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 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.

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 companies whose vehicles are used **exclusively** in the operation of a transportation system of a political subdivision of Maryland to transport the public on demand response trips.

Demand response trip means the carriage of a passenger who is unable to use the regular schedule of fixed termini services. This includes a trip that is required under the federal Americans with Disabilities Act.

* Companies that have not assigned specific vehicles for the sole purpose of providing demand response trips are not eligible for the refund and cannot complete this form.

Requirements:

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

The Form will not be accepted without official notarization.

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

Each refund claim requires completion of **Form 706 – Refund Claim Form** and must include corresponding original tax fuel purchase invoices.

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

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