



DETACH



Mail To:
 Florida Department of Revenue
 Refunds Subprocess
 P.O. Box 6490
 Tallahassee, Florida 32314-6490

Application for Refund

**of Tax Paid on Undyed Diesel
 Used for Off-road or Other
 Exempt Purposes**

DR-309639FT
 R. 02/04
 Page 1

Sales and Use
 Tax Number: _____

For invoices covering M M 2004 through M M 2004.
month month

FEIN: _____

Applicant Name: _____

Business Address: _____

For DOR Use Only - Do Not Write in This Space

Mailing Address: _____
(If different from above)

Business Telephone Number _____ - _____

**Complete Reverse Side, Schedule of Purchases,
 and Computation of Sales Tax Due by County**

13. Total Net Refund Requested \$ _____
 (From Page 2, Part II, Line 13)

Under penalty of perjury, I swear or affirm that this application has been examined by me, is true and correct for the period stated, and is made in good faith pursuant to Chapters 212 and 206, Florida Statutes, and the regulations issued under authority thereof.

Signature of Applicant- A properly executed Power of Attorney (DR-835) must be submitted with your Application for Refund if the information in this file is attested to and prepared by a representative

_____ Date

_____ Contact Person (Please Print)

_____ Telephone Number

Who May Apply for Refunds?

Any person who purchases undyed, tax-paid diesel fuel for off-road purposes may file a claim for refund. In addition, any person who purchases undyed, tax-paid diesel fuel for on-road purposes OTHER THAN PROPULSION OF VEHICLES, may file a claim for refund. However, a person filing such a claim is obligated to pay use tax under Section 212.0501, F.S., on the average net cost per gallon.

By using this form (DR-309639), taxpayers may take as a credit the **fuel tax paid** against the **use tax due** on the gallons consumed by a power take-off unit used for the purpose of turning a concrete mixer drum, compacting solid waste, or unloading bulk cargo by pumping. (In computing **total use tax due**, please include applicable **surtax** as provided in the list of rates.)

Documentation supporting such claim must be maintained at the taxpayer's place of business.

Effective January 1, 2000, the Department will pay interest on refunds of this tax if the refund has not been paid or credited within 90 days of receipt of a complete application for refund. A complete application will contain documentation establishing the overpayment. Interest paid by the Department will be computed beginning on the 91st day based upon a statutory floating interest rate that may not exceed 11%. The interest provisions do not apply for refund applications filed prior to January 1, 2000, unless the claim is still pending as of July 1, 2000.

For assistance in completing this form, please contact:

Florida Department of Revenue
 Refund Subprocess
 850-488-8937



Category

Name

FEIN

Please Check All Applicable Box(es): **Note:** This application can be used for more than one category of refund.

- A** Fuel used to turn concrete mixer drum or to compact solid waste.
- B** Fuel used for unloading bulk cargo by pumping.
- C** Fuel used to propel off-road diesel equipment.
- D** Fuel used in off-road stationary equipment or for commercial cooking and heating. **(Eligible equipment must be independent of the fuel supply system that propels the motor vehicle.)**

Part I:

- 1) Beginning Inventory (Measured on the first day of the refund period) 1. _____ gals.
- 2) Gallons Purchased (From completed Schedule 1A-Schedule of Purchases) 2. _____ gals.
- 3) Ending Inventory (Measured on the last day of the refund period) 3. _____ gals.
- 4) Gallons to be Accounted for (Lines 1 plus 2 minus 3) 4. _____ gals.
- 5) Gallons Consumed in Trucks (For A and B users only)
 - a. Concrete Mixers/Solid Waste 5a. _____ gals.
 - b. Unloading By Pumping 5b. _____ gals.
- 6) Gallons Consumed for Other Exempt Off-road Purposes (for C and D users only)
 - c. To Propel Off-road Equipment 6c. _____ gals.
 - d. Off-road Stationary Equipment 6d. _____ gals.
- 7) Gallons Consumed for Highway Use
(Line 4 minus Lines 5a, 5b, 6c, and 6d) 7. _____ gals.

Part II:

Computation of Refund Due Based on Categories Above:

A. Refund on Undyed Diesel Fuel Consumed by Concrete Mixers/Solid Waste Compactors:

- 8) Gallons Eligible for Refund (35% of Part 1, Line 5a) 8. _____ gals.
- 9) Line 8 x Average Cost per Gallon (From Schedule 1B, see instructions) 9. \$ _____
- 10) Fuel Tax Eligible for Refund (Line 8 x \$.270) 10. \$ _____
- 11) Sales Tax Due [Line 9 x (6% plus applicable surtax - see Schedule 1C)] 11. \$ _____
- 12) Net Refund Due (Line 10 minus Line 11) 12. \$ _____

B. Refund on Undyed Diesel Fuel Consumed For Unloading Bulk Cargo:

- 8) Number of Pump-Offs 8. _____
- 9) Gallons Consumed for Pump-Offs (Line 8 x 10 gallons) 9. _____ gals.
- 10) Fuel Tax Eligible for Refund (Line 9 x \$.270) 10. \$ _____
- 11) Sales Tax Due [Line 9 x (6% plus applicable surtax - see Schedule 1C) x Average Cost per Gallon. From Schedule 1B, see instructions] 11. \$ _____
- 12) Net Refund Due (Line 10 minus Line 11) 12. \$ _____

C. Refund on Undyed Diesel Fuel Used to Propel Off-Road Equipment

- 8) Gallons Eligible for Refund [Part I, Line 6c] 8. _____ gals.
- 9) Line 8 x Average Cost per Gallon (From Schedule 1B, see instructions) 9. \$ _____
- 10) Fuel Tax Eligible for Refund (Line 8 x \$.270) 10. \$ _____
- 11) Sales Tax Due [Line 9 x (6% plus applicable surtax - see Schedule 1C)] 11. \$ _____
- 12) Net Refund Due (Line 10 minus Line 11) 12. \$ _____

D. Refund on Undyed Diesel Fuel Used in Off-road Stationary Equipment or for Commercial Cooking and Heating

- 8) Gallons Eligible for Refund [Part I, Line 6d] 8. _____ gals.
- 9) Line 8 x Average Cost per Gallon (From Schedule 1B, see instructions) 9. \$ _____
- 10) Fuel Tax Eligible for Refund (Line 8 x \$.270) 10. \$ _____
- 11) Sales Tax Due [Line 9 x (6% plus applicable surtax - see Schedule 1C)] 11. \$ _____
- 12) Net Refund Due (Line 10 minus Line 11) 12. \$ _____

- 13) **Total Net Refund Requested** (Sum of applicable Line 12 totals for Sections A, B, C, D.
Carry forward to Page 1, Line 13) 13. \$ _____

Note: Total gallons eligible for refund cannot exceed Part I, Line 4.



Schedule 1B

Average Cost per Gallon Computation

1. Total State and Local Option Fuel Tax Paid on Fuel Purchases: \$ _____
(Total of Column 5 from Schedule 1A multiplied by \$.270)
2. Total Cost of Purchased Fuel Less State and Local Option Tax: \$ _____
(Total of Column 6 from Schedule 1A minus Line 1 from Schedule 1B)
3. Average Cost per Gallon: \$ _____
(Total of Line 2 from Schedule 1B divided by Column 5 from Schedule 1A)

Discretionary Sales Surtax Rates for 2004 (as of November 17, 2003)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	None			Lafayette	1%	Sep 1, 1991	Aug 2006
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 2017
Bay	.5%	May 1, 1998	Apr 2008	Lee	None		
Bradford	1%	Mar 1, 1993	None	Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Brevard	None			Levy	1%	Oct 1, 1992	None
Broward	None			Liberty	1%	Nov 1, 1992	None
Calhoun	1%	Jan 1, 1993	Dec 2008	Madison	1%	Aug 1, 1989	None
Charlotte	1%	Apr 1, 1995	Dec 2008	Manatee	.5%	Jan 1, 2003	Dec 2017
Citrus	None			Marion	1%	Jan 1, 2003	Dec 2004
Clay	1%	Feb 1, 1990	Dec 2019	Martin	None		
Collier	None			Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Columbia	1%	Aug 1, 1994	None	Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2005
Dade	See Miami-Dade for rates.			Nassau	1%	Mar 1, 1996	None
De Soto	1%	Jan 1, 1988	None	Okaloosa	None		
Dixie	1%	Apr 1, 1990	Mar 2005	Okeechobee	1%	Oct 1, 1995	None
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Orange	.5%	Jan 1, 2003	Dec 2015
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	May 2007 Dec 2007	Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	Palm Bch	None		
Franklin	None			Pasco	None		
Gadsden	1%	Jan 1, 1996	None	Pinellas	1%	Feb 1, 1990	Jan 2010
Gilchrist	1%	Oct 1, 1992	None	Polk	.5%	Jan 1, 2004	Dec 2018
Glades	1%	Feb 1, 1992	Jan 2007	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	.5%	Jul 1, 1997	Jun 2017	St. Johns	None		
Hamilton	1%	Jul 1, 1990	Jun 2005	St. Lucie	.5%	Jul 1, 1996	Jun 2006
Hardee	1%	Jan 1, 1998	Dec 2004	Santa Rosa	.5%	Oct 1, 1998	Sep 2008
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Aug 2009
Hernando	None			Seminole	1%	Jan 1, 2002	Dec 2011
Highlands	1%	Nov 1, 1989	Oct 2019	Sumter	1%	Jan 1, 1993	None
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 Sep 2005	Suwannee	1%	Jan 1, 1988	None
Holmes	1%	Oct 1, 1995	Sep 2006	Taylor	1%	Aug 1, 1989	Dec 2029
Indian River	1%	Jun 1, 1989	Dec 2019	Union	1%	Feb 1, 1993	Dec 2005
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Jun 2006	Volusia	.5%	Jan 1, 2002	Dec 2016
Jefferson	1%	Jun 1, 1988	None	Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

Please check the rate for each county.



Computation of Sales Tax Due by County

Schedule 1C

License No.: _____ Period: ____/____/____ to ____/____/____

Name: _____

Category: A B C D (Choose one. Use a separate schedule for each applicable category. See Page 2 for explanation of categories.)

CODE	COUNTY	GALLONS SUBJECT TO SALES TAX			*ACPG FROM SCHEDULE 1B	RATE	SALES TAX DUE	CODE	COUNTY	GALLONS SUBJECT TO SALES TAX			*ACPG FROM SCHEDULE 1B	RATE	SALES TAX DUE
		GALLONS	X	ACPG	X RATE = SALES TAX DUE	GALLONS	X			ACPG	X RATE = SALES TAX DUE				
11	ALACHUA					0.06		45	LAKE					0.07	
12	BAKER					0.07		46	LEE					0.06	
13	BAY					0.065		47	LEON					0.075	
14	BRADFORD					0.07		48	LEVY					0.07	
15	BREVARD					0.06		49	LIBERTY					0.07	
16	BROWARD					0.06		50	MADISON					0.07	
17	CALHOUN					0.07		51	MANATEE					0.065	
18	CHARLOTTE					0.07		52	MARION					0.07	
19	CITRUS					0.06		53	MARTIN					0.06	
20	CLAY					0.07		54	MONROE					0.075	
21	COLLIER					0.06		55	NASSAU					0.07	
22	COLUMBIA					0.07		56	OKALOOSA					0.06	
23	DADE					0.07		57	OKEECHOBEE					0.07	
24	DESOTO					0.07		58	ORANGE					0.065	
25	DIXIE					0.07		59	OSCEOLA					0.07	
26	DUVAL					0.07		60	PALM BEACH					0.06	
27	ESCAMBIA					0.075		61	PASCO					0.06	
28	FLAGLER					0.07		62	PINELLAS					0.07	
29	FRANKLIN					0.06		63	POLK					0.065	
30	GADSDEN					0.07		64	PUTNAM					0.07	
31	GILCHRIST					0.07		65	ST. JOHNS					0.06	
32	GLADES					0.07		66	ST. LUCIE					0.065	
33	GULF					0.065		67	SANTA ROSA					0.065	
34	HAMILTON					0.07		68	SARASOTA					0.07	
35	HARDEE					0.07		69	SEMINOLE					0.07	
36	HENDRY					0.07		70	SUMTER					0.07	
37	HERNANDO					0.06		71	SUWANNEE					0.07	
38	HIGHLANDS					0.07		72	TAYLOR					0.07	
39	HILLSBOROUGH					0.07		73	UNION					0.07	
40	HOLMES					0.07		74	VOLUSIA					0.065	
41	INDIAN RIVER					0.07		75	WAKULLA					0.07	
42	JACKSON					0.075		76	WALTON					0.07	
43	JEFFERSON					0.07		77	WASHINGTON					0.07	
44	LAFAYETTE					0.07			TOTAL						

*AVERAGE COST PER GALLON

**Instructions for Completing Application for
Refund of Tax Paid on Undyed Diesel Fuel
Used for Off-road or Other Tax-exempt Purposes**

Instructions for Page 2:

A Power of Attorney, Florida Department of Revenue form DR-835, must be properly executed and included if prepared by your representative

Category:

Check the appropriate boxes based on usage of diesel fuel. If the fuel is used for more than one purpose, please check all applicable boxes.

Part I:

- Line 1: Beginning Inventory** - Enter the actual physical inventory of gallons measured on the first day of the refund period prior to the inclusion of any purchases.
- Line 2: Gallons Purchased** - Enter the number of diesel fuel gallons purchased during the refund period stated on Page 2 of the Application for Refund. This form should be used for purchases made in 2004.
- Line 3: Ending Inventory** - Enter the actual physical inventory of gallons measured on the last day of the refund period.
- Line 4: Gallons to be Accounted For** - Add Line 1 plus Line 2. Subtract Line 3 from the result and enter here.
- Line 5: Gallons Consumed in Trucks** -
- 5(a) - Enter the gallons used in turning concrete mixer drums or in compacting solid waste.
 - 5(b) - Enter the gallons used for unloading bulk cargo by pumping.
- Line 6: Gallons Consumed for Other Exempt Off-road Purposes** -
- 6(c) - Enter the gallons used to propel off-road diesel equipment (e.g., road scrapers, bull dozers and tractors that are NOT used exclusively for agricultural purposes).
 - 6(d) - Enter the gallons used in off-road stationary equipment or for commercial cooking and heating (e.g., reefer units, generators, pumps, and boilers for commercial establishments).
- Line 7: Gallons Consumed for Highway Use** - Enter the amount on Line 4 (gallons to be accounted for) minus total of Lines 5(a) and 5(b) (gallons consumed in trucks) minus total of Lines 6(a) and 6(b) (gallons consumed for other purposes).

Part II:

The gallons subject to refund are subject to use tax under Chapter 212, Florida Statutes based on the average cost per gallon. The average cost per gallon is computed on the cost of the fuel less the state and local option taxes (i.e., \$.270 per gallon.)

- A. A refund will be granted on 35% of the diesel fuel gallons consumed by vehicles using the fuel to turn concrete mixer drums or to compact solid waste as follows:

Gallons Eligible for Refund = .35 x Line 5(a) from Part I

Sales Tax Due = (.06 + surtax) x (Average Cost per Gallon from Schedule 1B) x eligible gallons*

Net Refund Due = Tax on Eligible Gallons minus Sales Tax Due

- B. A refund will be granted on 10 gallons per full load pump-off on diesel fuel consumed by a power take-off unit or engine exhaust for unloading bulk cargo as follows:

Gallons Eligible for Refund = Number of Pump-Offs x 10 gallons

Sales Tax Due = (.06 + surtax) x (Average Cost per Gallon from Schedule 1B) x eligible gallons*

Net Refund Due = Tax on Eligible Gallons - Sales Tax Due

- C. A refund will be granted for on road taxes paid on gallons of undyed diesel fuel used to propel off-road equipment such as road scrapers, bulldozers, and tractors (when not used exclusively for agricultural purposes) as follows:

Gallons Eligible for Refund = Part I, Line 6(c)

Sales Tax Due = (.06 + surtax) x (Average Cost per Gallon from Schedule 1B) x eligible gallons*

Net Refund Due = Tax on Eligible Gallons - Sales Tax Due

- D. A refund will be granted for on road taxes paid on gallons of undyed diesel fuel used in off-road stationary equipment or for commercial cooking and heating as follows:

Gallons Eligible for Refund = Part I, Line 6(d)
Sales Tax Due = (.06 + surtax) x (Average Cost per Gallon from Schedule 1B) x eligible gallons*
Net Refund Due = Tax on Eligible Gallons - Sales Tax Due

***Since the refund of fuel tax is offset against the liability of sales and use tax, DO NOT report sales and use tax for these same gallons on the Sales Tax Return (DR-15) you file.**

Schedule of Purchases of Tax-Paid Undyed Diesel Fuel (Schedule 1A)

The Schedule of Purchases provides a detail in support of the amount of fuel purchased. Failure to provide all information required under columns one through six of this detail, will result in a reduction or denial of your refund. If additional copies of schedules are necessary, photocopy as many copies as are needed to provide the required information.

A fuel management report may substitute for the detail required on the Schedule of Purchases (1A). However, the fuel management report must be in the same format and provide the same information as required on the Schedule of Purchases (1A), with the exception of item 2.

When reporting less than .50 gallons, round down to the nearest whole gallon. If reporting .50 gallons or greater, round up to the nearest whole gallon.

Computation Schedule of Sales Tax Due by County (Schedule 1C)

If undyed diesel gallons listed on 5a through 6d are used in counties other than your registered county or the county the business is located, please complete a Schedule C for each category reflected on Page 2, Part II.