



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



Mail to : Florida Department of Revenue
Refunds Subprocess
PO Box 6490
Tallahassee FL 32314-6490
Fax: 850-410-2526

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Handwritten Example	Typed Example
0 1 2 3 4 5 6 7 8 9	0 1 2 3 4 5 6 7 8 9
Use black ink.	

****Your refund application will be rejected if fields in red are not completed in full.**

Name of applicant/payee:

Business address:

Mailing address:

Sales & Use Tax number: For invoices covering: 2006 through 2006

FEIN:

Business telephone number (include area code): <input type="text"/>	Fax number (include area code): <input type="text"/>
13. Total Net Refund Requested (From Page 2, Part II, Line 13)	\$ <input type="text"/>
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	Date
A properly executed <i>Power of Attorney</i> (DR-835) must be submitted with your <i>Application for Refund</i> if the information in this file is attested to and prepared by a representative.	
Contact Person	Telephone Number: <input type="text"/>

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 from a pneumatic tank 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. 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.

Online Refund Status Inquiry <http://www.myflorida.com/dor/eservices/other/refunds/status/>

For assistance in completing this form, please contact: **Florida Department of Revenue
Refund Subprocess
850-488-8937**



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

<input type="checkbox"/> A Fuel used to turn concrete mixer drum or to compact solid waste	<input type="checkbox"/> 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.)
<input type="checkbox"/> B Fuel used for unloading bulk cargo from a pneumatic tank by pumping.	
<input type="checkbox"/> C Fuel used to propel off-road diesel equipment.	

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 Compactors	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 I, 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 \$.279)	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 from a Pneumatic Tank by Pumping:			
8) Gallons Eligible for Refund (See Schedule 1D Worksheet)	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 \$.279)	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.	\$	
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 \$.279)	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 \$.279)	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.



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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
		GALLONS	X	ACPG	X		
11	ALACHUA					0.0625	
12	BAKER					0.07	
13	BAY					0.065	
14	BRADFORD					0.07	
15	BREVARD					0.06	
16	BROWARD					0.06	
17	CALHOUN					0.07	
18	CHARLOTTE					0.07	
19	CITRUS					0.06	
20	CLAY					0.07	
21	COLLIER					0.06	
22	COLUMBIA					0.07	
23	DADE (MIAMI-DADE)					0.07	
24	DESOTO					0.07	
25	DIXIE					0.07	
26	DUVAL					0.07	
27	ESCAMBIA					0.075	
28	FLAGLER					0.07	
29	FRANKLIN					0.06	
30	GADSDEN					0.07	
31	GILCHRIST					0.07	
32	GLADES					0.07	
33	GULF					0.07	
34	HAMILTON					0.07	
35	HARDEE					0.07	
36	HENDRY					0.07	
37	HERNANDO					0.065	
38	HIGHLANDS					0.07	
39	HILLSBOROUGH					0.07	
40	HOLMES					0.07	
41	INDIAN RIVER					0.07	
42	JACKSON					0.075	
43	JEFFERSON					0.07	
44	LAFAYETTE					0.07	

CODE	COUNTY	GALLONS SUBJECT TO SALES TAX		*ACPG FROM SCHEDULE 1B		RATE	SALES TAX DUE
		GALLONS	X	ACPG	X		
45	LAKE					0.07	
46	LEE					0.06	
47	LEON					0.075	
48	LEVY					0.07	
49	LIBERTY					0.07	
50	MADISON					0.07	
51	MANATEE					0.065	
52	MARION					0.065	
53	MARTIN					0.06	
54	MONROE					0.075	
55	NASSAU					0.07	
56	OKALOOSA					0.06	
57	OKEECHOBEE					0.07	
58	ORANGE					0.065	
59	OSCEOLA					0.07	
60	PALM BEACH					0.065	
61	PASCO					0.07	
62	PINELLAS					0.07	
63	POLK					0.07	
64	PUTNAM					0.07	
65	ST. JOHNS					0.06	
66	ST. LUCIE					0.065	
67	SANTA ROSA					0.065	
68	SARASOTA					0.07	
69	SEMINOLE					0.07	
70	SUMTER					0.07	
71	SUWANNEE					0.07	
72	TAYLOR					0.07	
73	UNION					0.07	
74	VOLUSIA					0.065	
75	WAKULLA					0.07	
76	WALTON					0.07	
77	WASHINGTON					0.07	
	TOTAL						

*AVERAGE COST PER GALLON

Discretionary Sales Surtax Rates for 2006 (as of November 16, 2005)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	.25%	Jan 1, 2005	Dec 2011	Lafayette	1%	Sep 1, 1991	None *
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	.5%	Jan 1, 2005	Dec 2009
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 2015
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	Dec 2029	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	.5%	Jan 1, 2005	Dec 2010
Franklin	None			Pasco	1%	Jan 1, 2005	Dec 2014
Gadsden	1%	Jan 1, 1996	None	Pinellas	1%	Feb 1, 1990	Jan 2010
Gilchrist	1%	Oct 1, 1992	None	Polk	1% (.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 2018 Dec 2019
Glades	1%	Feb 1, 1992	Jan 2007	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	1% (.5%) (.5%)	Jul 1, 1997 Jan 1, 2006	Jun 2017 None *	St. Johns	None		
Hamilton	1%	Jul 1, 1990	Dec 2019	St. Lucie	.5%	Jul 1, 1996	Dec 2026 *
Hardee	1%	Jan 1, 1998	None	Santa Rosa	.5%	Oct 1, 1998	Sep 2008
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Aug 2009
Hernando	.5%	Jan 1, 2005	Dec 2014	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 None	Suwannee	1%	Jan 1, 1988	None
Holmes	1%	Oct 1, 1995	Dec 2013 *	Taylor	1%	Aug 1, 1989	Dec 2029
Indian River	1%	Jun 1, 1989	Dec 2019	Union	1%	Feb 1, 1993	None *
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Dec 2015 *	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

* Indicates changed or new information
Please check the rate for each county.

Computation of Eligible Gallons Consumed for Unloading Bulk Cargo from a Pneumatic Tank by Pumping (Schedule 1D Worksheet)

Liquid Cargo

Column A Full Load Pump-off Gallons (Liquid Product From Schedule 1D)	Column B Product Type (From Schedule 1D)	Column C Total Gallons Pumped (By Product)	Column D Number of Pump-offs (Total gallons (column c) divided by eligible gallons (column a). Round down to whole number)	Column E Gallons Granted for Refund	Column F Gallons Eligible For Refund (Column D x Column E)
				10	
				10	
				10	
				10	
				10	
				10	
				10	
				10	
				10	
				10	
				10	
				10	
			Number of Pump-offs		Total Liquid Gallons

Dry Cargo

Column A Full Load Pump-off Pounds (Dry Product From Schedule 1D Line 2)	Column B Product Type	Column C Total Pounds Pumped (By Product)	Column D Number of Pump-offs (Total pounds (column c) divided by eligible pounds (column a). Round down to whole number)	Column E Gallons Granted for Refund	Column F Gallons Eligible For Refund (Column D x Column E)
54,000				10	
54,000				10	
54,000				10	
54,000				10	
54,000				10	
54,000				10	
54,000				10	
54,000				10	
54,000				10	
54,000				10	
54,000				10	
54,000				10	
			Number of Pump-offs		Total Liquid Gallons
Total Eligible Gallons (Eligible Liquid Gallons plus Eligible Gallons for Dry Gallons (total of column f) should be carried to page 2, Part 1 line 5b and Part II B line 8.					

**Full-Load Pump-Off Product List
Schedule 1D**

1. Applicants applying for a refund pursuant to subsection 206.8745(6), F.S., for the use of undyed, tax-paid diesel fuel consumed by a power takeoff or engine exhaust for the purpose of unloading bulk cargo from a pneumatic tank by pumping will use this form to determine a full load.
2. 54,000 pounds will be considered a full load for dry cargo measured in pounds.
3. Initial refunds for products that are not incorporated into this product list will require documentation to verify the number of gallons that make up a full load.
4. For additional information, please call 850-488-8937.

Gallons	Product	Gallons	Product	Gallons	Product	Gallons	Product
6171	Acetic acid (Glacial)	7448	Crude Oklahoma	5202	Lactac acid	5368	Polyvinyl alcohol
6243	Acetic acid (28%)	7988	Crude Pennsylvania	7096	Lard oil	4219	Sodium hydroxide 50%
8133	Acetone	7490	Crude Wyoming	6626	Latex	7736	Stoddard solvent
8133	Acrylonitrile	7660	Diesel fuel	6977	Lauryl alcohol	7050	Styrene
7941	Alcohol	7941	Diethyl carbinol	6506	¹ Liquid pesticides	3392	Sulfuric acid 20% oleum
10506	Ammonia (liquefied)	7200	Ethyl acetate	6067	Liquefied phenol	4306	Sulfuric acid 52° baume
9750	Ammonia solution	7087	Ethyl acrylate	7297	Liquid petrolatum	3541	Sulfuric acid 60° baume
7200	Ammonia solution 28%	8270	Ethyl alcohol (ethanol)	7606	Liquid petrolatum light	3805	Sulfuric acid 66° baume
7258	Aqua ammonia	7013	Ethyl formate	11842	LP gas	3529	Sulfuric acid 96%
6279	Asphalt 40-50	6279	Ethyl lactate	1478	Mercury	6353	Sulfurous acid 6%
6353	Asphalt 60-150	6067	Ethyl maleate	8060	Methyl ethyl ketone	7031	Sunflower oil
6506	Asphalt emulsified	10651	Ethylene 32° F	7941	Methyl hexyl ketone	4909	Syrup
6923	Asphalt RC-0	8571	Ethylene glycol	8060	Methyl isobutyl ketone	7490	Toluene
6835	Asphalt RC-1	4909	Ferric chloride	6000	Methyl lactate	7500	Turpentine oil
6750	Asphalt RC-2	5336	Formic acid	6331	Milk	7500	Turpentine rectified
6667	Asphalt RC-3	6136	Formic acid 25%	8333	Mineral spirits	6986	Varnish
6585	Asphalt RC-4	5400	Formic acid 90°	4596	Molasses	6968	Vinyl acetate
6506	Asphalt RC-5	7953	Fuel oil #1	5690	Muriatic acid 18°	7133	Vinyl chloride
7397	Benzene	7703	Fuel oil #2	5596	Muriatic acid 20%	6506	Water
6207	Benzyl Alcohol	7616	Fuel oil #3	5460	Muriatic acid 23%		
2077	Bromine	7563	Fuel oil #4	7500	m-xylene (Xylol)		
11111	Butane	7317	Fuel oil #5	7387	Naphtha solvent		
8012	Butyl Alcohol normal	7317	Fuel oil #6	7606	Naphtha		
6506	Butyl oxalate	8724	Gasoline_	6968	n-Heptane		
6081	Carbolic acid (phenol)	5138	Glycerine	4796	Nitric acid 38°		
6164	Carbon dioxide 50° F	5138	Greases	4615	Nitric acid 42%		
5143	Carbon Ddisulfide	9474	Hexane	4615	Nitric acid 68%		
4060	Carbon tetrachloride	5745	Hydrochloric acid 18%	6835	Nitrogen fertilizer solution		
7200	Carraway oil	5596	Hydrochloric acid 20%	7248	Oil, lubricating		
6742	Castor oil	5460	Hydrochloric acid 23%	7297	Oleic acid		
4252	Caustic soda 50%	5510	Hydrochloric acid 36%	7200	o-Xylene (Xylol)		
3673	Caustic soda 73%	5510	Hydrochloric acid 55%	5400	Paint		
6923	Cellosolve	4426	Hydrogen peroxide	6767	Paraffin wax		
4437	Chlorine	5876	Hydrogen peroxide 28%	7087	Peanut oil		
4390	Chloroform	5832	Hydrogen peroxide 30%	10385	Pentane		
7606	Citronellal	5720	Hydrogen peroxide 35%	3857	Pewchloric acid, 70%		
7013	Coconut oil	4655	Hydrogen peroxide 90%	6081	Phenol		
7013	Cod liver oil	4463	Hydrogen peroxide 100%	5870	Phosphoric acid 20%		
7105	Corn oil	11663	Isobutane	5347	Phosphoric acid 35%		
4569	Corn syrup	7941	Isobutyl alcohol	4865	Phosphoric acid 50%		
7031	Cottonseed oil	8346	Jet fuel	4122	Phosphoric acid 75%		
6027	Creosote	7953	Kerosene	5368	Phosphoric acid 85%l		

¹Liquid pesticides include all preparations intended for use as insecticides, rodenticides, nematocides, fungicides, herbicides, amphibian and reptile poisons or repellants, fish poisons, or repellants, mammal poisons or repellents, invertebrate animal poisons.

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

DR-309639
R. 07/06
Page 8

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 2006.
- 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. (From Schedule 1D worksheet)
- 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, bulldozers 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., \$.279 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 for undyed diesel fuel used by a power take-off unit or engine exhaust for unloading bulk cargo from a pneumatic tank by pumping. Gallons eligible for refund shall be based on the cargo and the number of pump-offs for the period in question. Each pump-off shall be categorized within its respective product type from Schedule 1D. The maximum refund authorized shall be 10 gallons per full-load pump-off. A full load means the number of gallons listed on Schedule 1D for each product type or 54,000 pounds for dry bulk cargo.

Gallons Eligible for Refund = Column C (Total Gallons Pumped) by product divided by Column A (Full Load Pump-off Schedule 1D) multiplied by Column E (Gallons granted for Refund). Gallons eligible for refund should be carried to Page 2, Part I, Line 5(b) and Part II, Line B8. (See Schedule 1D and Schedule 1D Worksheet).

- 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.**

First time filers must submit the following documentation for the refund to be considered complete:

1. Copy of tax paid invoices.
2. Explanation of how fuel is being used.
3. Equipment list.
4. Power of Attorney form if applicable.

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.

Computation of Eligible Gallons Consumed for Unloading bulk Cargo from a Pneumatic Tank by Pumping (Schedule 1D Worksheet)

This schedule shall be used to compute the pump-off gallons authorized for refund. A refund of tax paid on undyed diesel fuel will be granted on a maximum of 10 gallons per full load. A "full load pump-off" means the unloading the amount of liquid cargo listed on Schedule 1D or 54,000 pounds of dry bulk cargo by vehicles using a power take-off unit or engine exhaust. Total gallons pumped by product for liquid cargo must equal or exceed gallons by product from Schedule 1D to qualify for a refund. A pump-off of less than 54,000 pounds of dry cargo will not qualify for refund.

Online Refund Status Inquiry

You can view the current status of a refund application by accessing the Department's website at <http://www.myflorida.com/dor/eservices/other/refunds/status/>