

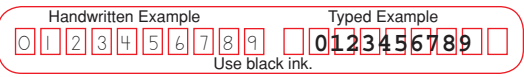


Florida Department of Revenue

DR-309660
R. 04/06

Application for Pollutants Tax Refund

Complete Parts 1 through 6 and attach appropriate documentation. Type or print clearly. **Your refund application will be rejected if red boxes are not completed in full.**



Mail application to:
Refund Subprocess
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490

Part 1 Fill in
Name of applicant:
Mailing street address:
Mailing city, state, ZIP:
Location street address:
Location city, state, ZIP:
Business telephone number (include area code):
Home telephone number (include area code):
Fax number (include area code optional):
E-mail address (optional):

Part 2 Sign and date this form.
Under penalty of perjury, I swear or affirm that this application, including supporting documentation, has been examined by me and is true and correct for the period stated and is made in good faith pursuant to chapter 206, Florida Statutes, and the regulations issued under authority thereof.
Signature of applicant/representative:
Date:
Print name:
Title:
Important - A Florida Department of Revenue Power of Attorney (Form DR-835) must be properly executed and included if the refund request is submitted by the applicant's representative.
Representative's phone number:

Part 3 Enter amount of refund.
\$

Part 4 Provide the identification number under which the tax was paid. If you do not have a federal employer identification number, provide your social security number.
Identification number of applicant:
Federal employer identification number:
Fuel tax license number:
Business partner number:

Part 5 Enter the period shown on the tax return(s) used to report the tax and/or when it was paid.
Period:
Paid:

Part 6 Clarify and speed up your refund claim by providing a brief explanation.
Reasons for this refund (additional sheets may be added):
FOR DOR USE ONLY
REFUND
Approval Amount \$
Date
Review
Refund Amount \$
Date
Approved By



Coastal Protection

Water Quality

Inland Protection

Schedule A. Tax-paid petroleum bunkered in a vessel or exported

Table with 4 columns: Description, Coastal Protection, Water Quality, Inland Protection. Rows 1-7 detailing petroleum bunkering and refund amounts.

Schedule B. Tax-paid motor oil and lubricants bunkered in a vessel or exported

Table with 4 columns: Description, Coastal Protection, Water Quality, Inland Protection. Rows 8-14 detailing motor oil and lubricants bunkering and refund amounts.

Schedule C. Tax-paid pollutant exported from the state by a licensee

Table with 4 columns: Description, Coastal Protection, Water Quality, Inland Protection. Rows 15-21 detailing pollutant export and refund amounts.

Schedule D. Solvents

Table with 4 columns: Description, Coastal Protection, Water Quality, Inland Protection. Rows 22-28 detailing solvent bunkering and refund amounts.

Summary table with 2 columns: Description, Amount. Rows 29-31 showing total net refund requested, less processing fee, and net refund due.



Important Information Concerning Pollutants Tax Returns

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1. Only persons licensed pursuant to Chapter 206, F.S., can apply for a pollutant tax refund. Refund applicants are entitled to a refund of:
 - A. Tax-paid petroleum products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
 - 1) Refund of 5 cents per barrel levied under section 206.9935(2), F.S., (Tax for Water Quality).
 - 2) Refund of 80 cents per barrel levied under section 206.9935(3), F.S., (Tax for Inland Protection).
 - B. Tax-paid motor oil and lubricants products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
 - 1) Refund of 2.5 cents per gallon levied under section 206.9935(2), F.S., (Tax for Water Quality) for motor oil and lubricants.
 - C. Tax-paid ammonias or products containing ammonia exported from the state.
 - 1) Refund of 2 cents per barrel levied under section 206.9935(2), F.S., (Tax for Water Quality) for ammonia.
 - 2) The timing of the refund claim is based on the date on which the pollutant or the product containing the pollutant was exported and not the date on which the pollutant was originally purchased.
 - D. Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or consumed, blended; or mixed to produce a pollutant that is subject to the tax for water quality.
 - 1) Refund of 5.9 cents per gallon levied under section 206.9935(2), F.S., (Tax for Water Quality).
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested by contacting the Refund Section of the Department of Revenue at (850) 488-8937.
3. Claims must be filed quarterly, no later than the last day of the month immediately following the quarter. The filing date may be extended one additional month only if a justified excuse is submitted in writing with the claim and only if the prior quarter's claim was filed on time.

Purchases Made During	Claims Must Be Filed By*	With A Written Excuse No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.

4. 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.
5. Proof of payment of the tax must be submitted with the refund application. A completed schedule of purchases or tax paid invoices must be submitted to support your refund claim.
 - a. Name and address of supplier from which pollutant was purchased.
 - b. Department of Environmental Protection storage tank facility identification number in which the pollutant was stored prior to purchase or Federal Identification number.
 - c. Type of pollutant purchased.
 - d. Sales invoice number.
 - e. Date that possession of the pollutant was taken from the supplier (must be within this calendar quarter).
 - f. County in which possession of the pollutant was taken from the supplier.
 - g. Total price paid for the pollutant purchased.
 - h. Number of barrels/gallons purchased.
6. In the event of an overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
7. A fee of \$2.00 will be deducted from each claim.

Schedule A — Tax-paid petroleum products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

- Line 1. Beginning inventory** - Must agree with closing inventory from prior quarter. If prior quarters claim was not filed, enter zero.
- Line 2. Barrels purchased** - This represents petroleum products purchased during this calendar quarter. These purchases must be substantiated by the information provided with Schedule 1.
- Line 3. Ending inventory²** - Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total barrels consumed** - Line 1 + Line 2 - Line 3.
- Line 5. Barrels not eligible for refund** - This represents petroleum products which were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.
- Line 6. Barrels claimed for refund** - This represents petroleum products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Schedule B — Tax-paid motor oil and lubricants products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

- Line 8. Beginning inventory** - Must agree with closing inventory from prior quarter. If prior quarters claim was not filed, enter zero.
- Line 9. Gallons purchased** - This represents motor oil and lubricant products purchased during this calendar quarter. These purchases must be substantiated by the information provided with Schedule 1.
- Line 10. Ending inventory²** - Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 11. Total gallons exported** - Line 8 + Line 9 - Line 10.
- Line 12. Gallons not eligible for refund** - This represents motor oil and lubricant products which were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.
- Line 13. Gallons claimed for refund** - This represents motor oil and lubricant products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Schedule C — Tax-paid pollutants produced in, imported into, or purchased in this state and said pollutants or products containing said pollutants are exported from this state.

- Line 15. Beginning inventory** - Must agree with closing inventory from prior quarter. If prior quarters claim was not filed, enter zero.
- Line 16. Barrels purchased¹** - This represents pollutant products purchased during this calendar quarter. These purchases must be substantiated by the information provided with Schedule 1.
- Line 17. Ending inventory²** - Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 18. Total barrels exported** - Line 15 + Line 16 - Line 17.
- Line 19. Barrels not eligible for refund** - This represents pollutants or products containing said pollutants which were not exported from the state.
- Line 20. Barrels claimed for refund** - This represents pollutants or products containing said pollutants which were exported from the state.

Schedule D — Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or tax-paid solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

- Line 22. Beginning inventory** - Must agree with closing inventory from prior quarter. If prior quarters claim was not filed, enter zero.
- Line 23. Gallons purchased¹** - This represents solvents purchased during this calendar quarter. These purchases must be substantiated by the information provided with Schedule 1.
- Line 24. Ending inventory²** - Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 25. Total gallons consumed** - Line 22 + Line 23 - Line 24.
- Line 26. Gallons not eligible for refund** - This represents solvents which were not exported or consumed in the manufacture or production of a product that is not a pollutant or solvents which were not subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.
- Line 27. Gallons claimed for refund** - This represents the total solvents which were exported or consumed in the manufacture or production of a product that is not a pollutant or solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

¹To convert solid pesticides and liquid ammonia from pounds to gallons, 10 pounds of solid pesticides equals one gallon and 5.14 pounds of ammonia at 60 degrees Fahrenheit equals one gallon. One barrel is the equivalent of 42 gallons.

²Pollutant products are considered a part of ending inventory until sold or exported.