



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

DR-309639
R. 03/09

Rule 12B-5.150
Florida Administrative Code
Effective 04/09



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



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:

Mailing street address:

Mailing city, state, ZIP:

Location street address:

Location city, state, ZIP:

Sales & Use Tax number: For invoices covering: 2009 through 2009
Month Month

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 according to Chapters 212 and 206, Florida Statutes (F.S.), and the regulations issued under authority thereof.	
Signature of Applicant	Date
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.	
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 TO PROPEL VEHICLES, may file a claim for refund. However, a person filing such a claim must 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 to turn a concrete mixer drum, compact solid waste, or unload bulk cargo by pumping. (In computing **total use tax due**, please include applicable **surtax** as provided in the list of rates.)

Documentation supporting a claim must be kept 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%. Interest rates are updated January 1 and July 1 of each year.

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

For help 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 Boxes: Note: This application can be used for more than one category of refund.
<input type="checkbox"/> A Fuel used to turn a 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. (The eligible equipment must have a separate fuel supply system other than the one that propels the vehicle.)
<input type="checkbox"/> B Fuel used for unloading bulk cargo 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: Calculation 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 multiplied by Average Cost per Gallon (From Schedule 1B, see instructions)	9.	\$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by \$.298)	10.	\$
11)	Sales Tax Due [Line 9 multiplied by (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 by Pumping:			
8)	Gallons Eligible for Refund [Part I, Line 5b]	8.	gals.
9)	Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	\$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by \$.298)	10.	\$
11)	Sales Tax Due [Line 9 multiplied by (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 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	\$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by \$.298)	10.	\$
11)	Sales Tax Due [Line 9 multiplied by (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 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	\$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by \$.298)	10.	\$
11)	Sales Tax Due [Line 9 multiplied by (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 (Gallons to be Accounted for).



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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 DUE	X	ACPG	X		
11	ALACHUA					0.0675	
12	BAKER					0.07	
13	BAY					0.065	
14	BRADFORD					0.07	
15	BREVARD					0.06	
16	BROWARD					0.06	
17	CALHOUN					0.075	
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					0.07	
30	GADSDEN					0.075	
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 DUE	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					0.075	
51	MANATEE					0.065	
52	MARION					0.065	
53	MARTIN					0.065	
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 2009 (as of November 4, 2008)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	.75% (.5%) (.25%)	Jan 1, 2009 Jan 1, 2005	Dec 2010 Dec 2011	Jefferson	1%	Jun 1, 1988	None
Baker	1%	Jan 1, 1994	None	Lafayette	1%	Sep 1, 1991	None
Bay	None			Lake	1%	Jan 1, 1988	Dec 2017
Bradford	1%	Mar 1, 1993	None	Lee	None		
Brevard	None			Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Broward	None			Levy	1%	Oct 1, 1992	None
Calhoun	1.5% (1%) (.5%)	Jan 1, 2009 Jan 1, 2009	None Dec 2018	Liberty	1%	Nov 1, 1992	None
Charlotte	1%	Jan 1, 2009	Dec 2014	Madison	1.5% (1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
Citrus	None			Manatee	.5%	Jan 1, 2003	Dec 2017
Clay	1%	Feb 1, 1990	Dec 2019	Marion	.5%	Jan 1, 2005	Dec 2009 ←
Collier	None			Martin	.5%	Jan 1, 2007	Dec 2011
Columbia	1%	Aug 1, 1994	None	Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Dade		See Miami-Dade for rates.		Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2015
De Soto	1%	Jan 1, 1988	None	Nassau	1%	Mar 1, 1996	None
Dixie	1%	Apr 1, 1990	Dec 2029	Okaloosa	None		
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 2017 Dec 2017	Orange	.5%	Jan 1, 2003	Dec 2015
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	Osceola	1%	Sep 1, 1990	Aug 2025
Franklin	1%	Jan 1, 2008	None	Palm Bch	.5%	Jan 1, 2005	Dec 2010
Gadsden	1.5% (1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 2038	Pasco	1%	Jan 1, 2005	Dec 2014
Gilchrist	1%	Oct 1, 1992	None	Pinellas	1%	Feb 1, 1990	Dec 2019
Glades	1%	Feb 1, 1992	Dec 2021	Polk	1% (.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 2018 Dec 2019
Gulf	1% (.5%) (.5%)	Jul 1, 1997 Jan 1, 2006	Jun 2017 None	Putnam	1%	Jan 1, 2003	Dec 2017
Hamilton	1%	Jul 1, 1990	Dec 2019	St. Johns	None		
Hardee	1%	Jan 1, 1998	None	St. Lucie	.5%	Jul 1, 1996	Dec 2026
Hendry	1%	Jan 1, 1988	None	Santa Rosa	.5%	Oct 1, 1998	Dec 2018
Hernando	.5%	Jan 1, 2005	Dec 2014	Sarasota	1%	Sep 1, 1989	Dec 2024
Highlands	1%	Nov 1, 1989	Oct 2019	Seminole	1%	Jan 1, 2002	Dec 2011
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 None	Sumter	1%	Jan 1, 1993	None
Holmes	1%	Oct 1, 1995	Dec 2013	Suwannee	1%	Jan 1, 1988	None
Indian River	1%	Jun 1, 1989	Dec 2019	Taylor	1%	Aug 1, 1989	Dec 2029
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Dec 2015	Union	1%	Feb 1, 1993	None
				Volusia	.5%	Jan 1, 2002	Dec 2016
				Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

Each county that has a new surtax levy or extension is indicated in bold. Any county that has a surtax that expires in 2009 is also in bold and has an ← beside the expiration date.

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

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Page 6

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 use of diesel fuel. If the fuel is used for more than one purpose, please check all boxes that apply.

Part I:

- Line 1: Beginning Inventory** – Enter the physical inventory of gallons measured on the first day of the refund period before you include any purchases. Your beginning inventory will be the same as your ending inventory from the previous filing period.
- Line 2: Gallons Purchased** – Enter the number of diesel fuel gallons purchased during the refund period stated on Page 2, Part I, Line 2 of this Application for Refund. Schedule 1A of this application should be used for purchases made in 2009.
- Line 3: Ending Inventory** – Enter the 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 to turn concrete mixer drums or to compact solid waste.
 - 5(b) – Enter the gallons used to unload 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, 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., refrigerated 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 the total of Lines 5(a) and 5(b) (gallons consumed in trucks) minus the total of Lines 6(a) and 6(b) (gallons consumed for other purposes).

Part II:

The gallons eligible for a refund are subject to use tax under section 212.0501, Florida Statutes based on the average cost per gallon. The average cost per gallon is calculated on the cost of the fuel less the state and local option taxes (i.e., \$.298 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 multiplied by Line 5(a) from Part I

Sales Tax Due = (.06 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by 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 by pumping. You must provide documentation to verify the actual gallons used to unload bulk cargo by pumping.

Gallons Eligible for Refund = Part I, Line 5(b)

Sales Tax Due = (.06 plus surtax) multiplied by (Average Cost per Gallon From Schedule 1B) multiplied by eligible gallons*

Net Refund Due = Tax on Eligible Gallons minus 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 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons*

Net Refund Due = Tax on Eligible Gallons minus 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 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons*

Net Refund Due = Tax on Eligible Gallons minus 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 or fuel management reports.
2. Explanation of how fuel was used.
3. Equipment list.
4. Power of Attorney form (DR-835), if applicable.

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

The Schedule of Purchases provides detail to support fuel purchases. If you do not provide all information required under Columns 1 through 6 of this schedule, your refund will be reduced or denied. If you need additional copies of schedules, photocopy as many copies as you need to provide the required information.

A fuel management report may substitute for 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), except for Column 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 in, please complete a Schedule C for each refund category reflected on Page 2, Part II.

Online Refund Status Inquiry

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