



**Mail to:** Florida Department of Revenue  
 Property Tax Oversight  
 Attn: Training Team  
 Post Office Box 3294  
 Tallahassee, FL 32315-3294

**DR-26**  
**R.01/98**

If more than one tax or account number is involved, a separate application must be filed for each tax type and/or account number. **(For property taxes use form DR-462.)** Please type or print clearly.

1. Amount of Refund Requested: \$ \_\_\_\_\_
2. Type of tax paid: (check **one**)
  - Sales & Use Tax (01)
  - Surtax (05)
  - Corporate Income (02)
  - Intangible Tax (03)
  - Motor Fuel (10)
  - Diesel Fuel (07)
  - Documentary Stamps (19)
  - Insurance Premium (16)
  - Other/Tuition \_\_\_\_\_
3. Name of Payee: \_\_\_\_\_
4. Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 City State Zip
5. Location Address: \_\_\_\_\_  
 (If other than above) \_\_\_\_\_  
 \_\_\_\_\_  
 City State Zip
6. Telephone Number(s) ( ) ( ) \_\_\_\_\_  
 Area Code Home Phone Area Code Business Phone
7. Identification Number of Applicant (fill in all applicable numbers)
  - Sales Tax Registration Number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ / \_\_\_\_
  - Federal Employer Identification Number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_
  - Fuel Tax License Number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_
  - Social Security Number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_
  - For Joint Filers, Spouse's Social Security Number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_
8. Payment for Tax Period(s): \_\_\_\_\_  
 Date(s) Paid \_\_\_\_ / \_\_\_\_ / \_\_\_\_ To \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 Paid To \_\_\_\_\_ (Name of State Agency/Department/Company)
9. Explanation of Refund Request (See instructions on back. Attach appropriate documentation; use additional sheets, if necessary.) \_\_\_\_\_  
 \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Print Name: \_\_\_\_\_

**(DOC TYPE 76)**  
**For Department of Revenue Use Only**

Refund Approval  
 Audit Refund Amount \_\_\_\_\_ Authorized By \_\_\_\_\_ Date \_\_\_\_\_  
 Refund Review Amount \_\_\_\_\_ Approved By \_\_\_\_\_ Date \_\_\_\_\_  
 Voucher Date \_\_\_\_\_ Voucher # \_\_\_\_\_ Warrant Amount \_\_\_\_\_  
 Warrant # \_\_\_\_\_ Date Warrant Sent \_\_\_\_\_ By \_\_\_\_\_  
**Department Copy - White** **Applicant Copy - Canary**

## Instructions

### When Should This Form Be Used?

This form should be used to apply for refunds of taxes listed on the front under Line 2, *Type of Tax Paid*. If you are applying for a refund of corporate income tax, insurance premium tax or estate tax, use this form ONLY if these taxes were: a) deposited by the Department in error, or; b) a duplicate payment of the final return. All other refund claims for corporate income tax must be applied for using either form F-1120 or form F-1120X. All other refund claims for insurance premium tax must be applied for using form DR-908.

Refunds may be made for any monies paid into the State Treasury which constitute:

- 1) An overpayment of any tax, license or account due;
- 2) A payment where no tax, license or account is due; and
- 3) Any payment made into the State Treasury in error.

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*An applicant who is entitled to a refund of taxes paid to a dealer must secure such refund from the dealer and not from the Department of Revenue, unless such provision is specifically authorized by statute or rule.*

### Statute of Limitations

For monies paid on or before September 30, 1994, an Application for Refund must be filed within three (3) years after the date of payment of the tax for which the refund is requested. For monies paid after September 30, 1994, an Application for Refund must be filed within five (5) years after the date of payment of the tax for which the refund is requested. If an Application for Refund is not filed within the time specified above, the right to the refund is barred. The time available for filing may also be affected by specific tax laws which should be consulted prior to filing.

### Is the Application Complete?

Applications must be complete and filed with supporting documentation attached. Incomplete applications will be returned.

An incomplete application is one which:

- Does not specify a certain sum for the amount of refund requested.
- Does not specify the correct payee.
- Is not signed by either the payee or officer of the corporation listed as payee.
- Does not list either a sales tax registration number, federal employee identification number, fuel tax license number or social security number (except foreign applicants).
- Does not contain proper documentation.

### Line-by-line Instructions

**Line 1** Amount of Refund Requested—Enter the amount of the refund you are requesting.

**Line 2** Type of Tax Paid—Check the box next to the type of tax for which you are requesting a refund. If more than one tax is involved, a separate application must be filed for each tax type.

**Line 3** Name of Payee—Enter the name of the payee. The payee must be the person, firm or corporation who paid the tax. The payee and the applicant are usually the same person, firm or corporation.

**Line 4** Mailing Address—Enter the payee's mailing address.

**Line 5** Location Address—Enter the payee's location address, if different from the mailing address.

**Line 6** Telephone Numbers—Enter both your home and business numbers including the area codes.

**Line 7** Identification Number of Applicant—Check the box(es) and enter the applicable number(s). For example, if you have both a sales tax registration and federal employee identification number, you should check both boxes and fill in your numbers.

**Line 8** Payment for Tax Period(s)—If you checked "Corporate Income" or "Intangible Tax" on Line 2, fill in the tax year. Enter the date(s) the tax was paid and whom it was paid to.

**Line 9** Explanation of Refund Request—Explain the reason for the refund in the space provided. Attach additional sheets, if necessary. **Provide all documentation necessary to support your claim. Without proper documentation, the application will not be processed.** Documentation may include copies of the front and back of cancelled checks; amended or corrected tax returns reflecting the overpayment; vehicle registration and bill of sale, etc.

**Signature of Applicant**—Sign your name (stamped or facsimile signatures are not acceptable). Enter the date and print your name in the space provided.

### Send completed application to:

Florida Department of Revenue  
Property Tax Oversight  
Attn: Training Team  
Post Office Box 3294  
Tallahassee, FL 32315-3294

If you have questions, or need assistance in completing your application, please call 850-488-3332.