



**Application for Fuel Tax Refund  
Mass Transit System Users**

**DR-160  
R. 01/12**

Rule 12B-5.150  
Florida Administrative Code  
Effective 01/12

**For the Quarter Ending**

**Check here if amending**

**Mail To:**  
Florida Department of Revenue  
Refunds Subprocess  
P.O. Box 6490  
Tallahassee FL 32314-6490  
For Assistance Call: 850-617-8585

Permit #:  
FEIN:  
Business Partner #:  
Mass transit contract effective dates:  
From: to:

**Part I – Gasoline, Gasohol and Undyed Diesel Fuel**

	Column A	Column B
	Gallons	
	Gasoline/Gasohol	Undyed Diesel Fuel
1. <b>Beginning inventory</b> (Must agree with closing inventory from prior quarter).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
2. <b>Gallons purchased</b> ("Schedule of Purchases" attached).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
3. <b>Closing inventory</b> (Use this figure for beginning inventory on next claim) .....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
4. <b>Total consumption</b> (Add Lines 1 and 2. Subtract Line 3).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
5. <b>Gallons not eligible for refund</b> (Off-road use) .....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
6. <b>Gallons claimed for refund</b> (Subtract Line 5 from Line 4).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
7. <b>Refund</b> (Lines 6A and 6B X .126).....	\$ □□□, □□□, □□□.□□	\$ □□□, □□□, □□□.□□

See item ten on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

**Part II – Local Option Tax and State Comprehensive Enhanced Transportation System (SCETS) Tax**

This section to be used by those mass transit systems located in counties levying the local option tax as provided in s. 336.025, Florida Statutes (F.S.), and the SCETS tax imposed according to s. 206.41(1)(f) or 206.87(1)(d), F.S. Current local option and SCETS tax rates are available through our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

1. **Total gallons purchased and used subject to refund** (Must not exceed gallons claimed in Part I, Lines 6A & 6B)..... □□□, □□□, □□□.□□

2. **Rate of tax levied:**  
 (A) Gasoline/Gasohol \_\_\_\_\_ Cent(s)  
 (B) Undyed Diesel Fuel .129 \_\_\_\_\_ Cent(s)

3. **Amount of tax claimed for refund** (Lines 6A X 2A + Lines 6B X 2B)..... \$ □□□, □□□, □□□.□□

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**Computed Refund** (Add Part I, Lines 7A and 7B and Part II, Line 3)..... \$ □□□, □□□, □□□.□□

Less refund processing fee..... \$ -2.00

**Net Refund Due** (No refund issued under \$5.00)..... \$ □□□, □□□, □□□.□□

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 according to Chapters 206 and 336, F.S., 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

\_\_\_\_\_ Print/Type Applicant Name

\_\_\_\_\_ Contact Person

\_\_\_\_\_ Telephone Number

\_\_\_\_\_ E-mail address



**Important Information Concerning Application For Fuel Tax Refund – Mass Transit System Users**

1. Permit holders are entitled to a refund of:
    - A. 12.6 cents per gallon (fuel sales tax) levied under s. 206.41(1)(g) and s. 206.87 (1)(e) of Chapter 206, F.S., on Gasoline, Gasohol and Undyed Diesel Fuel.
    - B. The total amount of the local option tax levied in applicable counties according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1) (f) or 206.87(1) (d), F.S..
  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 from the Refund Subprocess of the Department of Revenue.
  3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
  4. Applications 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, written excuse is submitted 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: You must submit an amended March quarterly application by July 31.
5. 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. According to s. 213.255 (2) (b), F.S., a complete application will contain sufficient information, on the application, or attachments, to permit mathematical verification of the amount of the refund. 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.
  6. You must submit proof of the payment of tax with your refund application. The Schedule of Purchases (Pages 3 and 4), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.
    - A. Name and address of supplier that you purchased motor fuel from.
    - B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal employee identification number of the seller.

- C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
  - D. Sales invoice number.
  - E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
  - F. County in which you took possession of the motor fuel from the supplier.
  - G. Total price you paid for the motor fuel purchased.
  - H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
  8. A fee of \$2.00 will be deducted from each claim.
  9. Provide Mass Transit effective dates (failure to provide information may deem your application incomplete).
  10. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate of 12.6 cents per gallon. Instead, these gallons should be multiplied by last year's rate of 12.2 cents per gallon. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year. Prior year rate adjustment also applies to Part II.

**Line-by-Line Instructions For Parts I and II**

- Part I – Purchases of Gasoline, Gasohol and Undyed Diesel Fuel.
- Line 1. Beginning Inventory – Must agree with your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
  - Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Pages 3 and 4).
  - Line 3. Closing Inventory – Actual physical inventory was of the last day of the quarter printed on Page 1. This will be your 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 consumption – Line 1 plus Line 2 minus Line 3.
  - Line 5. This line represents fuel purchased which was used in any over-the-road charter service, or fuel used in non-mass-transit vehicles.
  - Line 6. This line represents fuel purchased and used for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region in this state.
- Part II – Local Option Tax.
- Line 1. This line represents gallons of fuel purchased and used upon which the local option tax was levied. This tax rate must be separately stated on the invoice.
  - Line 2. The rate of the local option tax levied according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or 206.87(1)(d), F.S.

**Florida Department of Revenue**  
**Refund Application Schedule of Purchases**  
**for Tax Paid Purchases Only**

**INVOICES ARE NOT REQUIRED WITH SCHEDULE**

Product Type Codes:
065 - Gasoline/Gasohol
167 - Low Sulphur Diesel/Undyed/Blended Biodiesel
B00 - Undyed/Unblended Biodiesel

**Do not include non-tax paid dyed diesel fuel purchased.**

Company Name			License Number		Quarter Ending			
Supplier Name	Supplier Address	DEP Storage Tank Facility ID Number or FEIN of Seller	Product Type Codes	Invoice Number	Purchase Dates (Must Be Within This Calendar Quarter)	County Where Fuel Was Delivered	Total Price Paid For Fuel Including Taxes and Fees	Number of Gallons
<b>Total Gallons Purchased</b>								

- General Instructions**
- When completing the form, type or print clearly in blue or black ink.
  - "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type.  
**Do not include non-tax-paid dyed diesel fuel purchased.**
  - Make additional copies of schedule for each product type.
  - Attach this schedule to the application for refund.