



**Application for Fuel Tax Refund
Municipalities, Counties and School Districts**

DR-189
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 #:

**Gasoline, Gasohol and
Undyed Diesel Fuel**

1. **Beginning inventory** (Must agree with closing inventory from prior quarter).....
2. **Gallons purchased** ("Schedule of Purchases" attached).....
3. **Closing inventory** (Use this figure for beginning inventory on next claim)
4. **Total consumption** (Add Lines 1 and 2. Subtract Line 3)
5. **Gallons not eligible for refund** (Off-road use)
6. **Gallons claimed for refund** (Subtract Line 5 from Line 4).....
7. **Refund** (Lines 6A and 6B X .136).....

	Column A		Column B	
	Gallons			
	Gasoline/Gasohol		Undyed Diesel Fuel	
1. Beginning inventory	□□□	, □□□	, □□□	. □□□
2. Gallons purchased	□□□	, □□□	, □□□	. □□□
3. Closing inventory	□□□	, □□□	, □□□	. □□□
4. Total consumption	□□□	, □□□	, □□□	. □□□
5. Gallons not eligible for refund	□□□	, □□□	, □□□	. □□□
6. Gallons claimed for refund	□□□	, □□□	, □□□	. □□□
7. Refund	\$ □□□	, □□□	, □□□	. □□□

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

Computed Refund (Add Lines 7A and 7B)

\$ □□□, □□□, □□□. □□□

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, Florida Statutes, (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 – Municipalities, Counties and School Districts

1. Permit holders are entitled to a refund of the fuel sales tax of 13.6 cents per gallon levied under ss. 206.41 (1) (b)and(g) and 206.87(1)(a)and(e) of Chapter 206, F.S., on gasoline, gasohol and diesel fuel purchased.
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. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate of 13.6 cents per gallon. Instead, these gallons should be multiplied by last year's rate of 13.2 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.

Line-by-Line Instructions

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 as 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. Gallons not claimed for refund – This represents fuel purchased which was not used in motor vehicles (used for "off road" purposes).
- Line 6. Gallons claimed for refund – This represents fuel used in a motor vehicle operated by the permit holder.

