



# Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes For the Quarter Ending

DR-138  
R. 01/18

Rule 12B-5.150  
Florida Administrative Code  
Effective 01/18

Check here if amending

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

Permit #:

FEIN:

Business Partner #:

## Part I – Gasoline, Gasohol

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** (Highway use, pleasure fishing) .....
6. **Gallons claimed for refund** (Subtract Line 5 from Line 4) .....
7. (A) Refund for **Agricultural, Aquacultural, or Commercial Fishing** Purposes (Line 6 X )  
(B) Refund for **Commercial Aviation** Purposes (Line 6 X ) .....

Gallons	
Gasoline/Gasohol	
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See item eight 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 permit holders 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), F.S. Current local option and SCETS tax rates are available through our Internet site at: [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel), then select Fuel Rate Tax Information Publications.

1. **Total gallons purchased and used subject to refund** 
   ,    ,    .  
  
(Must not exceed gallons claimed in Part I, Line 6)
2. **Rate of tax levied:**  
Gasoline/Gasohol \_\_\_\_\_ Cent(s) 
**\$**    ,    ,    .
3. **Amount of tax claimed for refund (Line 1 X Line 2)**..... **\$**    ,    ,    .

**Net Refund Due** (Add Part I, Line 7(A) or 7(B) plus Part II, Line 3) **\$**    ,    ,    .

No refund will be issued for less than \$5.00.

Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.

\_\_\_\_\_  
Signature of Applicant

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

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Contact Email address



**Important Information Concerning Application for Fuel Tax Refund  
Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes**

A Power of Attorney, Florida Department of Revenue Form DR-835,  
must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of:
  - A. The fuel sales tax on gasoline/gasohol levied under s. 206.41(1)(g), F.S., used for agricultural, aquacultural, commercial fishing, and commercial aviation purposes and the municipal fuel tax levied under s. 206.41(1)(c), F.S., for agricultural, aquacultural and commercial fishing purposes.
  - B. The total amount of the local option tax levied in applicable counties according to s. 336.025 and the SCETS tax imposed according to s. 206.41(1) (f), F.S.
  - C. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications on the Department's website at: [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).
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 Department of Revenue, Refunds.
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. Each permit holder must maintain records to substantiate:
  - Fuel was used by a qualified applicant
  - Fuel taxes were paid on the refundable gallons
  - Gallons reported as Beginning and Ending Inventory
  - Fuel was used in an eligible manner

When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.
6. The Schedule of Purchases (page 3) 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 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.
8. Gallons that you purchased during the previous year and consumed during the current quarter for agricultural, aquacultural, and commercial aviation purposes will not be eligible for the full refundable rates for the current year. Instead, these gallons should be multiplied by last year's rates. 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 and gasohol.

- Line 1. Beginning Inventory – Must be the same as 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 (Page 3).
- 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 eligible for refund – This represents fuel which was not used for farming, fishing, or commercial aviation purposes. Fuel used in any vehicles or equipment driven or operated upon the highways of this state is not eligible for refund.  
  
This restriction does not apply to the movement of a farm vehicle, or farm equipment, citrus harvesting equipment, or citrus loaders between farms.
- Line 6. Gallons claimed for refund –
  - Agricultural or aquacultural represents fuel that was used in any tractor, vehicle, citrus front loader, citrus harvesting equipment, or other farm equipment used exclusively on a farm or for processing farm products on the farm. This includes goats licensed under section 320.08 (3) (d), F.S., that use motor fuel on or between farms.
  - Commercial Fishing or aquacultural represents fuel used in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp or sponges for resale to the public.
  - Commercial Aviation represents fuel used in the operation of aviation ground support vehicles or equipment.

Part II – Local Option Tax.

- Line 1. This line represents gallons of fuel 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) F.S.

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

Product Type Codes:

- 065 - Gasoline
- 124 - Gasohol
- E00 - Denatured Ethanol

**INVOICES ARE NOT REQUIRED WITH SCHEDULE**

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.
  - Make additional copies of schedule if needed.
  - Attach this schedule to the application for refund.