



Application for Refund of Tax Paid
on Natural Gas Fuel Used for
Exempt Purposes

DR-309641
N. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 5

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

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| 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. | |

NOTE: Your refund application may be delayed if all information is not completed in full.

| | |
|----------------------------|--|
| Name of applicant/payee: | <input type="text"/> |
| Mailing street address: | <input type="text"/> |
| Mailing city, state, ZIP: | <input type="text"/> |
| Location street address: | <input type="text"/> |
| Location city, state, ZIP: | <input type="text"/> |
| Email address*: | <input type="text"/> |
| Sales & Use Tax number: | <input type="text"/> |
| FEIN: | <input type="text"/> |
| Business Partner Number: | <input type="text"/> |
| For invoices covering: | <input type="text"/> month <input type="text"/> year <input type="text"/> through <input type="text"/> month <input type="text"/> year |

*Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), F.S.

Florida Law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- ☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- ☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

| | |
|--|--|
| Business telephone number (include area code): <input type="text"/> | Fax number (include area code): <input type="text"/> |
| 13. Total Net Refund Requested (From Page 3, Part II, Line 15) | \$ <input type="text"/> |
| Under penalty of perjury, I declare that I have read this application and the facts stated in it are true. | |
| Signature of Applicant | Date |
| Printed Name | |
| Contact Person | Telephone Number (Include area code): <input type="text"/> |

Who May Apply for Refunds?

Any person who purchases tax-paid natural gas fuel used by a power take-off unit to turn a concrete mixer, compact solid waste, or unload bulk cargo by pumping, may file a claim for refund. However, a person filing such a claim must pay **use tax** on the average net cost per converted gallon as specified under section 212.05, Florida Statutes (F.S.).

Tax Rates: The state tax rates on fuel, county fuel tax rates, and county discretionary sales surtax rates, are published annually and available at floridarevenue.com/taxes/rates. The tax rates used to determine the amount of refund due are provided on this application by the Department as specified in sections 206.9955, 206.41, 212.05, and 212.055, F.S. When computing use tax due, include the applicable surtax rate where the fuel is delivered.

For help in completing this form, please contact:

Refunds
Florida Department of Revenue
850-617-8585



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Category

Please check all applicable boxes. This form may be used for more than one category type.

- ☐ Fuel used to turn a concrete mixer drum.
- ☐ Fuel used to compact solid waste.
- ☐ Fuel used for unloading bulk cargo by pumping.

Part I

Available Units by Product Type

A - Compressed Natural Gas (Pounds)

B - Compressed Natural Gas (Cubic Feet)

C - Liquefied Natural Gas (Pounds)

D - Liquefied Petroleum Gas (Gallons)

- 1 Beginning Inventory (physically measured on the first day of the refund period)
- 2 Units Purchased (from Schedule 1A)
- 3 Ending Inventory (physically measured on the last day of the refund period)
- 4 Available Units (lines 1 plus 2 minus 3)

Part II

Consumption and Conversion

5. Units Consumed in Motor Vehicles (Trucks)
- 5 A. Unload Bulk Cargo by Pumping
- 5 B. Turn a Concrete Mixer Drum Used in the Manufacturing Process
- 5 C. Compact Solid Waste
- 6 Units Eligible for Refund (Add Lines 5A, 5B, and 5C)
- 7 Units Consumed for Highway Use (Line 4 minus Line 6)
- 8 Conversion Factor
- 9 Motor Fuel Equivalent Gallons (MFEG) (Divide Line 6 by Line 8)

5.66

126.67

6.06

1.35

Note - Total Units Eligible for Refund cannot exceed Part 1, Line 4 (Available Units).

Part III

Calculation of Refund Due

A - Compressed Natural Gas (Pounds)

B - Compressed Natural Gas (Cubic Feet)

C - Liquefied Natural Gas (Pounds)

D - Liquefied Petroleum Gas (Gallons)

- 10 Motor Fuel Equivalent Gallons Eligible for Refund (35% of Line 9)
- 11 MFEG Cost - Line 10 multiplied by Average Cost per Gallon (MFEG) (From Schedule 1B, see instructions)
- 12 Fuel Tax Eligible for Refund (Line 10 multiplied by)
- 13 Sales Tax Due (Line 11 multiplied by 6% + applicable surtax. Rates listed on Schedule 1C)
- 14 Refund Due (Line 12 minus Line 13)

15 **Total Net Refund Requested (Add 14A, 14B, 14C, and 14D)**



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| Schedule 1A | | Schedule of Purchases of Tax-Paid Natural Gas Fuels | | | | | | |
|---|---------------|--|----------------|--|---|------------------------------------|------------------------------|--|
| <p>You must complete and include this schedule with your application to qualify for the refund. In addition, the following information must be made available upon request to validate proof of purchase and taxes paid.</p> <ul style="list-style-type: none">• Invoice from retail station where natural gas fuel was purchased and placed directly into the supply tank of a qualifying motor vehicle.• Invoice from bulk fuel provider. If fuel is placed into qualifying vehicles from bulk storage or a pipeline, you must maintain the original proof of purchase and you must include a daily withdrawal summary of tax-paid natural gas fuel for each vehicle with your refund claim. | | | | | | | | |
| Select Product: | | <input type="checkbox"/> Compressed Natural Gas (pounds) | | <input type="checkbox"/> Liquefied Natural Gas (pounds) | | | | |
| | | <input type="checkbox"/> Compressed Natural Gas (cubic Feet) | | <input type="checkbox"/> Liquefied Petroleum Gas (gallons) | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| Supplier Name | Supplier FEIN | Date Received | Invoice Number | Units Invoiced | Conversion Factor from Units to MFEQ (See Instructions) | MFEQ (Divide Column 5 by Column 6) | Invoiced Price Including Tax | |
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| Totals | | | | | | | | |



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| | Schedule 1B | Average Cost per Motor Fuel Equivalent Gallon (MFEG) | | | |
|---|--|--|---|------------------------------------|---------------------------------------|
| | | A - Compressed Natural Gas (Pounds) | B - Compressed Natural Gas (Cubic Feet) | C - Liquefied Natural Gas (Pounds) | D - Liquefied Petroleum Gas (Gallons) |
| 1 | Total State and Local Option Fuel Tax Paid on Natural Gas Fuel Purchases: Total from Column 7, Page 3 Schedule 1A multiplied by \$ | | | | |
| 2 | Total Cost of Purchased Fuel Less State and Local Option Tax: Total of Column 8 from Schedule 1A minus Line 1 from Schedule 1B | | | | |
| 3 | Average Cost per Gallon (MFEG): Total of Line 2 from Schedule 1B divided by Column 5 from Schedule 1A, carried out four decimal places | | | | |

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at **floridarevenue.com/forms** in the Power of Attorney section.

Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015, F.A.C.

