

# Application for Refund - Fuel Used for Agricultural Shipments or Hurricane Debris Removal

The refund is limited to the taxes paid on fuel used to transport agricultural products or hurricane debris from locations in Charlotte, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Jefferson, Lafayette, Levy, Madison, Manatee, Pasco, Pinellas, Sarasota, or Taylor Counties.

Section 1: Applicant Information					
Refund Applicant Name:					
Federal Employer Identification Number (FEIN):			Social Security Number (SSN)*:		
Refund Applicant Mailing Street Address:					
Mailing City:	State:		ZIP:		
Telephone Number (Include area code):	Fax Number (Include area code):		Email Address (Optional):		
Section 2: Taxpayer Representative correspondence pertaining to this appli <i>Representative</i> (Form DR-835) must be	ication. A signed Florida De		the taxpayer and will receive any Revenue Power of Attorney and Declaration of		
Representative Name:					
Street or Mailing Address of Representative:					
City:	State:		ZIP:		
Telephone Number (Include area code):	Fax Number (Include area code):		Email Address (Optional):		
Section 3: Refund Period - Enter the f available to qualified individuals who purcha			d in Florida. Note - This refund of fuel tax is only and June 30, 2024.		
First Day of Refund Period (MM/DD/YY):		Last Day of Re	fund Period (MM/DD/YY):		
Section 4: Refund Amount - Enter the	e refund anount.				
Refund Amount:					
Section 5: Applicant Affidavit - The p	urchaser and user of the fuel n	nust sign the fo	llowing affidavit.		
Applicant Name Printed					
I,, hereby affirm that the fuel for which the refund is being claimed was purchased and used in Florida between August 30, 2023 and June 30, 2024 for the purpose of transporting agricultural products to an agricultural processing or storage facility or hurricane debris removal.					
Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated in it are true to the best of my knowledge and belief.					
Signature of Purchaser:      Date:					
Section 6: Authorization and Signat					
Under penalties of perjury, I declare that I have	read the foregoing application ar	nd the facts state	ed in it are true.		
Taxpayer Signature: OR			Date:		
Representative Signature:			Date:		

Refund Applicant Name		FEIN/SSN			
FUEL		Gas	soline	Die	sel
	-		Calend	ar Year	
Total	Available Gallons	2023	2024	2023	2024
Total	Available Gallons	А	В	С	D
Line 1	Gallons Purchased in Florida (include sales invoice or other proof of purchase with your application)				
Line 2	Non-Eligible Gallons Consumed (used for purposes other than to transport agricultural products or hurricane debris removal) - from Page 3, Column 4, <i>Schedule 1B</i>				
Line 3	Ending Inventory (gallons not consumed and held in storage as of June 30, 2024 or filing date if before June 30, 2024)				
Line 4	Total Available Gallons (Line 1 minus Line 2 minus Line 3)				
Total	Eligible Gallons				
Line 5	Miles Traveled in Florida to Transport Agricultural Products or Hurricane Debris Removal				
Line 6	Miles Traveled Outside of Florida to Transport Agricultural Products or Hurricane Debris Removal				
Line 7	Total Miles Traveled (Line 5 plus Line 6)				
Line 8	Percent of Miles Traveled in Florida to Transport Agricultural Products or Hurricane Debris Removal (Divide Line 5 by Line 7)				
Line 9	Total Gallons Eligible for Refund (multiply Line 4 times Line 8) - Carry Values to <b>Schedule 1C-2023 or 1C-2024</b>				

#### Schedule 1A - Schedule of Property Owner

You must complete and include this schedule with your application to qualify for the refund. Enter the names and addresses of up to three owners of farms, nurseries, forests, groves, orchards, vineyards, gardens, apiaries, or property owners whose agricultural products were shipped or hurricane debris was removed by the person seeking this refund.

Applicant Name		Identification Number (FEIN or SSN)	
Name of	Property Owner	Address of Property O	wner
Owner #1			
Owner #2			
Owner #3			

\*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at **floridarevenue.com/privacy** for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Mail this application and applic	cable documentation to	D:
Refunds Florida Department of Revenue PO Box 6490 Tallahassee FL 32314-6490	OR Fax 850-410-2526	For more information about the documentation needed to process your refund, or to check on the application status, call <b>Refunds</b> at <b>850-617-8585</b> .

Schedule 1B - Schedule of Usage							
Product Type		Compa	ny Name		Identification Number (FEIN/SSN)	Period of Usage (mm/dd/yy to mm/dd/yy)	
Product Types			1				
65 - Gasoline							
167 - Undyed Diesel			1	Do no	ot incl	ude non-tax paid diesel fuel	purchased.
(1)	(2)		I	(3)	1	(4)	(5)
Vehicle Description	License or Other Vehicle Identification Number	То		ns Consumed	t	Non-Eligible Gallons Consumed (Used for Purposes Other Than o Transport Agricultural Products or Remove Hurricane Debris)	Gallons Consumed to Transport Agricultural Products or Remove Hurricane Debris (Column 3 minus Column 4)
					İ		
				Total Gallons			

#### 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 submitted for each product type. Do not include non-tax paid dyed diesel fuel purchased.

3. Make additional copies of schedule for each product type.

4. Attach this schedule to the application.

# Refund Calculation for 2023 - Schedule 1C-2023

Company Name Identification Number (FEIN/SSN)				
	llons Consumed i ducts or Remove I			Part
	(1)	(2)	(3)	
Diesel for all	Total Gallons	Diesel Refund	d Refund Due	
Florida Counties		Rate	$(1) \times (2) = (3)$	31 lr
oounnoo		0.361		32 J
Part II - Gasoline	Consumed in Flo		rt	33 J
Agricultural Proc	ducts or Remove I	Hurricane Debris	s	34 L
	(4)	(5)	(6)	35 L
County	Total Gallons	Gasoline Refur Rate	nd Refund Due (4) X (5) = (6)	36 L
1 Alachua		0.391		37 L
2 Baker		0.341		38 L
3 Bay		0.341		39 L
4 Bradford		0.391		40 N
5 Brevard		0.331		41 N
6 Broward		0.391		42 N
7 Calhoun		0.331		43 N
8 Charlotte		0.391		44 N
9 Citrus		0.391		45 N
10 Clay		0.391		46 C
11 Collier		0.391		47 C
12 Columbia		0.341		48 C
13 Miami-Dade (August)		0.371		49 C 50 P
13 Miami-Dade (Sept - Dec)		0.282		51 P
14 De Soto		0.391		52 P
15 Dixie		0.331		54 P
16 Duval		0.391		55 S
17 Escambia		0.381		56 S
18 Flagler		0.341		57 S
19 Franklin		0.331		58 5
20 Gadsden		0.331		59 5
21 Gilchrist		0.341		60 5
22 Glades		0.341		61 S
23 Gulf		0.341		62 T
24 Hamilton	1	0.331		63 L
25 Hardee		0.391		64 V
26 Hendry		0.361		65 V
27 Hernando		0.391		66 V
28 Highlands		0.391		67 V
29 Hillsborough		0.341		
30 Holmes		0.341		

55N)		renou of osage (mm/du/25 to mm/du/25)				
Part II - Continue	ed					
	(4)	(5)	(6)			
County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)			
31 Indian River		0.331				
32 Jackson		0.341				
33 Jefferson		0.391				
34 Lafayette		0.331				
35 Lake		0.341				
36 Lee		0.391				
37 Leon		0.391				
38 Levy		0.381				
39 Liberty		0.341				
40 Madison		0.391				
41 Manatee		0.391				
42 Marion		0.391				
43 Martin		0.391				
44 Monroe		0.391				
45 Nassau		0.391				
46 Okaloosa		0.371				
47 Okechobee		0.391				
48 Orange		0.331				
49 Osceola		0.391				
50 Palm Beach		0.391				
51 Pasco		0.391				
52 Pinellas		0.341				
53 Polk		0.391				
54 Putnam		0.391				
55 St. Johns		0.331				
56 St. Lucie		0.391				
57 Santa Rosa		0.391				
58 Sarasota		0.391				
59 Seminole		0.341				
60 Sumter		0.341				
61 Suwannee		0.391				
62 Taylor		0.331				
63 Union		0.341				
64 Volusia		0.391				
65 Wakulla		0.341				
66 Walton		0.341				
67 Washington		0.341				

Period of Usage (mm/dd/23 to mm/dd/23)

A. Enter the Sub-Total for Diesel Refund Due, Part I, Schedule 1C-2023 Column (3) on Page 4.	
B. Enter the Sub-Total for all Gasoline Refund Amounts Due (add the amounts listed in Column (6) for all counties on Schedule 1C-2023 on Page 4).	
C. Enter the Sub-Total of Refund Due from Schedule 1C-2023 (Lines A. + B.) Page 4. Note: The Sub-Total on Line C of Schedule 1C-2023 (Page 4) needs to be added to the Sub-Total of Line C on Schedule 1C-2024 (Page 5), and entered on Page 1, Section 4 to compute your total Refund Amount Due for this application.	

# Refund Calculation for 2024 - Schedule 1C-2024

Company Name			dentification Number	(FEIN/SSN)
	llons Consumed i lucts or Remove H			Part
	(1)	(2)	(3)	(
Diesel for all Florida	Total Gallons	Diesel Refund Rate	d Refund Due (1) X (2) = (3)	31 In
Counties				31 III 32 Ja
		0.374		32 Ja 33 Je
	Consumed in Flo lucts or Remove H			33 Je 34 La
	(4)	(5)	(6)	34 La 35 La
County	Total Gallons	Gasoline Refur		36 Le
,		Rate	(4) X (5) = (6)	37 Le
1 Alachua		0.404		38 Le
2 Baker		0.354		39 Lil
3 Bay		0.354		40 M
4 Bradford		0.404		40 M
5 Brevard		0.344		42 M
6 Broward		0.404		42 M
7 Calhoun		0.344		43 M
8 Charlotte		0.404		44 M
9 Citrus		0.404		46 0
10 Clay		0.404		40 01
11 Collier		0.404		48 O
12 Columbia		0.354		
13 Miami-Dade		0.384		49 Os 50 Pa
14 De Soto		0.404		
15 Dixie		0.344		51 Pa
16 Duval		0.404		52 Pi
17 Escambia		0.394		53 Pc
18 Flagler		0.354		54 Pu 55 St
19 Franklin		0.344		
20 Gadsden		0.344		56 St
21 Gilchrist		0.354		57 Sa
22 Glades		0.354		58 Sa
23 Gulf		0.354		59 Se
24 Hamilton		0.344		60 St
25 Hardee		0.404		61 St
26 Hendry		0.374		62 Ta
27 Hernando		0.404		63 Ur
28 Highlands		0.404		64 Vo
29 Hillsborough		0.354		65 W
30 Holmes		0.354		66 W

Part II - Continue	ed		
	(4)	(5)	(6)
County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
31 Indian River		0.344	ĺ
32 Jackson		0.354	Ì
33 Jefferson		0.404	
34 Lafayette		0.344	
35 Lake		0.354	İ
36 Lee		0.404	
37 Leon		0.404	Ì
38 Levy		0.394	İ
39 Liberty		0.354	ĺ
40 Madison		0.404	
41 Manatee		0.404	
42 Marion		0.404	Ì
43 Martin		0.404	
44 Monroe		0.404	İ
45 Nassau		0.404	İ
46 Okaloosa		0.384	İ
47 Okechobee		0.404	İ
48 Orange		0.344	İ
49 Osceola		0.404	ĺ
50 Palm Beach		0.404	
51 Pasco		0.404	ĺ
52 Pinellas		0.354	Ì
53 Polk		0.404	
54 Putnam		0.404	ĺ
55 St. Johns		0.344	
56 St. Lucie		0.404	ĺ
57 Santa Rosa		0.404	Ì
58 Sarasota		0.404	
59 Seminole		0.354	
60 Sumter		0.354	
61 Suwannee		0.404	
62 Taylor		0.344	
63 Union		0.354	
64 Volusia		0.404	
65 Wakulla		0.354	
66 Walton		0.354	
67 Washington		0.354	1

Period of Usage (mm/dd/24 to mm/dd/24)

A. Enter the Sub-Total for Diesel Refund Due, Part I, Schedule 1C-2024 Column (3) on Page 5.	
B. Enter the Sub-Total for all Gasoline Refund Amounts Due (add the amounts listed in Column (6) for all counties on Schedule 1C-2024 on Page 5).	
C. Enter the Sub-Total of Refund Due from Schedule 1C-2024 (Lines A. + B.) Page 5. Note: The Sub-Total on Line C of Schedule 1C-2024 (Page 5) needs to be added to the Sub-Total of Line C on Schedule 1C-2023 (Page 4), and entered on Page 1, Section 4 to compute your total Refund Amount Due for this application.	



# Instructions for Completing Application for Refund Fuel Used for Agricultural Shipments or Hurricane Debris Removal

If this application is prepared by your representative, a *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) must be properly executed and included with your application.

# Who May Apply for Refunds?

Any person who purchased and placed tax-paid fuel into a motor vehicle from August 30, 2023 through June 30, 2024 and used the fuel on a Florida public highway to transport agricultural products to an agricultural processing or storage facility or to remove hurricane debris may apply for a refund. The refund is limited to the taxes paid on fuel used to transport agricultural products or hurricane debris from locations in Charlotte, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Jefferson, Lafayette, Levy, Madison, Manatee, Pasco, Pinellas, Sarasota, or Taylor Counties.

#### Definitions

**Agricultural Products** - The natural products of a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary, including livestock.

**Livestock** - Grazing animals, such as cattle, horses, sheep, swine, goats, other hoofed animals, ostriches, emus, and rheas which are raised for private use or commercial purposes.

**Agricultural Processing or Storage Facility** - Property used or useful in separating, cleaning, processing, converting, packaging, handling, storing, and other activities necessary to prepare crops, livestock, related products, and other products of agriculture, and includes nonfarm facilities that produce agricultural products in whole or in part through natural processes, animal husbandry, and apiaries.

**Agricultural Shipment** - The act of transporting agricultural products from a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary located in Charlotte, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Jefferson, Lafayette, Levy, Madison, Manatee, Pasco, Pinellas, Sarasota, or Taylor Counties to an agricultural processing or storage facility.

**Fuel** - Any Florida tax-paid product defined as motor or diesel fuel. **Motor fuel** means all gasoline products or any product blended with gasoline or any fuel placed in the storage supply tank of a gasoline-powered motor vehicle. **Diesel fuel** means all petroleum distillates commonly known as diesel #2, biodiesel, or any other product blended with diesel or any product placed into the storage supply tank of a diesel-powered motor vehicle.

**Hurricane Debris Removal** - The act of transporting Hurricane Idalia debris from a farm, nursery, forest, grove, orchard, vineyard, apiary, or a property owner located in Charlotte, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Jefferson, Lafayette, Levy, Madison, Manatee, Pasco, Pinellas, Sarasota, or Taylor Counties.

# **Application Due Date**

Mail the *Application for Refund - Fuel Used for Agricultural Shipments or Hurricane Debris Removal* (Form DR-26 Idalia) to the Department no later than December 31, 2024.

Note - Qualified applicants are eligible to receive a refund back on the taxes that were paid on fuel purchased and used between August 30, 2023 and June 30, 2024.

Instructions for Page 2 of the Application

You will need to complete Schedule 1B, Schedule of Usage on Page 3, before completing Lines 1 through 9 on Page 2 of the application.

Separate the gallons of fuel by year (2023 or 2024) and product type (gasoline or diesel fuel) when entering information on Page 2, Lines 1 through 9.

Total Available Gallons (Lines 1 through 4)

# Line 1

**Gallons Purchased in Florida** - Enter the total gallons of gasoline or diesel fuel that were purchased in Florida. Include copies of sales invoices or other proof of purchase(s) from a third party with your refund application. The sales invoices or proof of purchase(s) must identify the gallons purchased, type of fuel purchased, the date of purchase, and the name and address of the seller. In addition, the invoices or proof of purchase(s) must be dated between August 30, 2023 and June 30, 2024 and must equal or exceed the gallons reported on Line 1 of this application. The Department cannot process your refund application unless this documentation is provided.

#### Line 2

**Non-Eligible Gallons Consumed** - Enter the total number of tax-paid gallons of fuel used for purposes other than to transport agricultural products or remove hurricane debris (from Page 3, Schedule 1B, Column 4).

#### Line 3

**Ending Inventory** - Enter the gallons that were not consumed and held in storage as of June 30, 2024 or the filing date, whichever occurs earlier. Enter 0 if you do not have bulk storage facilities and you purchased your fuel from retail locations.

#### Line 4

**Total Available Gallons** - Subtract both Line 2 and Line 3 from Line 1 and enter the result on Line 4. (Gallons in Line 1 **minus** Gallons in Line 2 **minus** Gallons in Line 3 = Line 4, Total Available Gallons.)

# Total Eligible Gallons (Line 5 through 9)

# Line 5

**Miles Traveled in Florida to Transport Agricultural Products or Hurricane Debris Removal** - Enter the total miles traveled in Florida to transport agricultural products to an agricultural processing or storage facility or to remove hurricane debris.

#### Line 6

Miles Traveled Outside of Florida to Transport Agricultural Products or Hurricane Debris Removal -

Enter the total miles traveled outside of Florida to transport agricultural products to an agricultural processing or storage facility or to remove hurricane debris.

#### Line 7

Total Miles Traveled - Add Line 5 plus Line 6 and enter the result on Line 7.

#### Line 8

**Percent of Miles Traveled in Florida to Transport Agricultural Products or Hurricane Debris Removal** - Divide the miles reported on Line 5 by the miles reported on Line 7 (Florida miles divided by everywhere miles) and enter the result on Line 8.

Line 9 Total Gallons Eligible for Refund - Multiply Line 4 by Line 8 and enter the results.

• Carry the results from Line 9, Column A, to Schedule 1C-2023, Part II, Column (4). Allocate the gallons eligible for refund based on where the fuel was purchased at retail or removed from storage.

**For example**, 100 gallons of gasoline were purchased at retail in Calhoun County and 50 gallons were purchased at retail in Bay County. Fifty (50) of the 100 gallons were used to transport agricultural products to a processing plant in Orange County. Twenty-five (25) of the 50 gallons were used to transport agricultural products to a storage facility in Duval County.

Report 50 gallons in Calhoun County and 25 gallons in Bay County under Part II, Column (4).

	Part II - Gasoline Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris						
		(4)	(5)	(6)			
	County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)			
1	Alachua		0.391				
2	Baker		0.341				
3	Bay	25	0.341	\$8.53			
4	Bradford		.0.391				
5	Brevard		0.331				
6	Broward		0.391				
7	Calhoun	50	0.331	\$16.55			

# Refund Calculation for 2023 – Schedule 1C-2023

- Carry the results from Line 9, Column B to Schedule 1C-2024, Part II, Column (4). Allocate the gallons eligible for refund based on where the fuel was purchased at retail or removed from storage.
- Carry the results from Line 9, Column C to Schedule 1C-2023, Part I, Column (1).
- Carry the results from Line 9, Column D to Schedule 1C-2024, Part I, Column (1).

#### Instructions for Schedules The Department cannot process your application unless each schedule is completed in its entirety.

# Schedule 1A- Schedule of Property Owner

Enter the name and address of the person(s) who owned the property where the agricultural products were loaded for shipment to a processing or storage facility or the hurricane debris was removed. Include the street name, city, state, and ZIP code in the address field. You are only required to list up to three owners.

# Schedule 1B- Schedule of Usage

Complete Schedule 1B prior to calculating Lines 1 through 9 on Page 2, Total Available Gallons. This schedule identifies the number of gallons used to transport agricultural products or remove hurricane debris within the state of Florida after Hurricane Idalia. The following information is required for each qualified vehicle.

**Column 1** - Vehicle Description - Enter the manufacturer and model of the vehicle used to transport the agricultural products or remove hurricane debris.

**Column 2** - License or Other Vehicle Identification Number - Enter the vehicle identification number (VIN) or license number of the vehicle transporting the agricultural products or removing hurricane debris. This information is typically located on the vehicle title or registration card.

**Column 3** - Total Gallons Consumed - Enter the total gallons placed into the supply tank of the vehicle transporting the agricultural products or removing hurricane debris in Florida.

**Column 4** - Non-Eligible Gallons Consumed - Enter the number of gallons from Column 3 that were used for purposes other than to transport agricultural products in Florida to an agricultural processing or storage facility or remove hurricane debris.

Carry the total from Column 4 of Schedule 1B to Page 2, Line 2 of the application.

**Column 5** - Gallons Consumed to Transport Agricultural Products or Remove Hurricane Debris -Enter the number of gallons from Column 3 that were used to transport agricultural products to an agricultural processing or storage facility or remove hurricane debris.

The sum of gallons reported in Column 5 should equal the total available gallons reported on Page 2, Line 4.

If you do not provide all the information required under Columns 1 through 5 of this schedule, your refund will be reduced or denied. A separate schedule is required for each product type. If you need additional copies of schedules, photocopy as many copies as you need to provide the required information.

#### Refund of Fuel Taxes - Schedules 1C-2023 and 1C-2024

Use **Schedules 1C-2023** and **1C-2024** to calculate the taxes eligible for refund on fuel used to transport agricultural products or hurricane debris removal in Florida. The gasoline gallons reported in Column A and the diesel gallons reported in Column C (Page 2) are specific to fuel purchased and used in 2023 and should be reported on **Schedule 1C-2023**. The gasoline gallons reported in Column B and the diesel gallons reported in Column D (Page 2) are specific to fuel purchased and used in 2024 and should be reported on **Schedule 1C-2023**.

- Diesel (Part I) Take the total gallons reported on Page 2, Line 9, Columns C and D (Total Gallons Eligible for Refund) and enter the amount under Part I Column (1). Multiply the gallons Part I Column (1) by the applicable refund rate Part I Column (2) and enter the results in Part I Column (3) titled "Refund Due". Carry the refund amount from Part I Column (3) to Line A. Sub-Total for Diesel.
- Gasoline (Part II) Take the total gallons reported on Page 2, Line 9, Columns A and B (Total Gallons Eligible for Refund) and allocate those gallons to the county where the fuel was removed from storage or purchased at retail. Once the allocation of gallons is complete, multiply the gallons reported for each county Part II Column (4) by the applicable refund rate Part II Column (5) and enter the results in Part II Column (6) titled "Refund Due". Add the refund amounts from Part II Column (6) and enter the total on Line B. Sub-Total for Gasoline.
- Total Refund Due (Line C) Add Line A plus Line B and enter the result on Line C. Complete this step for Schedule 1C-2023 on page 4 and Schedule 1C-2024 on page 5. Add the sub-total on Line C of Schedule 1C-2023 (Page 4) to the Sub-total on Line C of Schedule 1C-2024 (Page 5) and enter the total amount on Page 1, Section 4, Refund Amount.

An example for calculating the diesel fuel and gasoline purchases for this refund is as follows:

**Example for Calculating Diesel Fuel**- XYZ Corporation purchased 250 gallons of diesel fuel in Leon and Gadsden Counties in November of 2023. All the fuel was used on Florida highways to transport fruit to a processing plant. The refund on diesel fuel is calculated in the example.

Part I - Diesel Gallons Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
	(1)	(2)	(3)
Diesel for all Florida Counties	Total Gallons	Diesel Refund Rate	Refund Due (1) X(2) = (3)
	250	0.361	\$90.25

# Refund Calculation for 2023 - Schedule 1C-2023

**Example for Calculating Gasoline** - XYZ Corporation purchased 250 gallons of gasoline in Leon County and 250 gallons of gasohol in Liberty County in November of 2023. XYZ Corporation also purchased 50 gallons of gasoline in Leon County in January of 2024. All the fuel was used on Florida highways to transport vegetables to a processing plant. The refund on gasoline is calculated in the example.

	Part II - Gasoline Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
		(4)	(5)	(6)
	County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
31	Indian River		0.331	
32	Jackson		0.341	
33	Jefferson		0.391	
34	Lafayette		0.331	
35	Lake		0.341	
36	Lee		0.391	
37	Leon	250	0.391	\$97.75
38	Levy		0.381	
39	Liberty	250	0.341	\$85.25

#### Refund Calculation for 2023 – Schedule 1C-2023

A. Enter the Sub-Total for Diesel Refund Due, Part I, Schedule 1C-2023 Column (3) on Page 4	\$90.25
B. Enter the Sub-Total for all Gasoline Refund Amounts Due (add the amounts listed in column (6) for all counties on Schedule 1C-2023 on Page 4).	\$183.00
C. Enter the Sub-Total of Refund Due from Schedule 1C-2023 (Lines A.+B.) Page 4. Note: The Sub- Total on Line C of Schedule 1C-2023 (Page 4) needs to be added to the Sub-Total of Line C on Schedule 1C-2024 (Page 5), and entered on Page 1, Section 4 to compute your total Refund Amount Due for this application.	\$273.25

#### Refund Calculation for 2024 - Schedule 1C-2024

	Part II - Gasoline Consumed in Florida to Transport Agricultural Products or Remove Hurricane Debris			
		(4)	(5)	(6)
	County	Total Gallons	Gasoline Refund Rate	Refund Due (4) X (5) = (6)
31	Indian River		0.344	
32	Jackson		0.354	
33	Jefferson		0.404	
34	Lafayette		0.344	
35	Lake		0.354	
36	Lee		0.404	
37	Leon	50	0.404	\$20.20

A. Enter the Sub-Total for Diesel Refund Due, Part I, Schedule 1C-2024 Column (3) on Page 5	\$0.00
B. Enter the Sub-Total for all Gasoline Refund Amounts Due (add the amounts listed in column (6) for all counties on Schedule 1C-2024 on Page 5).	\$20.20
C. Enter the Sub-Total of Refund Due from Schedule 1C-2024 (Lines A.+B.) Page 5. Note: The Sub- Total on Line C of Schedule 1C-2024 (Page 5) needs to be added to the Sub-Total of Line C on Schedule 1C-2023 (Page 4), and entered on Page 1, Section 4 to compute your total Refund Amount Due for this application.	\$20.20

Example Total Refund Due - The total refund from the examples:

(\$273.25 from Schedule 1C-2023 plus \$20.20 from Schedule 1C-2024) is \$293.45. Carry this total to Page 1, Section 4 of this application.

# **Contact Us**

For more information about the documentation needed to process your refund, or to check on the application status, contact **Refunds** at 850-617-8585.

Information and forms are available at **floridarevenue.com**.

Mail Application and applicable documentation to: Refunds Florida Department of Revenue PO Box 6490 Tallahassee FL 32314-6490

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 <b>floridarevenue.com/forms</b> .			
Form DR-835	Florida Department of Revenue Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.	