

AGENDA
RULE DEVELOPMENT WORKSHOP
(If Requested in Writing)

Workshop Material Available on the web at:
<http://www.floridarevenue.com/rules>

1:00 P.M., November 14, 2018

Contacts: **Danielle Boudreaux, Revenue Program Administrator I, (850) 717-7082**
 Becky Avrett, Government Analyst I, (850) 717-6799

ROOM 1220, BLDG ONE
2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA

THIS MEETING IS OPEN TO THE PUBLIC

1. Call to Order:

- (a) Introduction of Department of Revenue Staff
- (b) Opening Remarks by Department of Revenue

2. Business: Presentation and discussion of the proposed changes to the following rule sections of the Florida Administrative Code (F.A.C.):

SALES AND USE TAX
Rule 12A-1.097, F.A.C.

MOTOR FUEL TAXES
Rule 12B-5.150, F.A.C.

3. Closing Comments

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (22)	No change.	
(23) <u>DR-26SIAG</u>	<u>Application for Refund – Certain Farming Materials Damaged by Hurricane Irma</u>	<u>XX/XX</u>

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History–New 4-12-84, Formerly 12A-1.97,

Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18,_____.



Application for Refund - Certain Farming Materials Damaged by Hurricane Irma

Section 1: Refund Information and Refund Amount

Refund Application for: <input type="checkbox"/> Fencing <input type="checkbox"/> Building Materials <input type="checkbox"/> Both	Refund Amount:
Refund Applicant Position: <input type="checkbox"/> Owner of Real Property <input type="checkbox"/> Owner of Materials	Parcel number:

Section 2: Taxpayer Information

Refund Applicant Name:		Federal Employer Identification Number (FEIN):
Refund Applicant Mailing Street Address:		Social Security Number (SSN)*:
Mailing City:	State:	ZIP:
Telephone Number (Include area code):	Fax Number (Include area code):	Email Address (Optional):

Section 3: Taxpayer Representative - This section is to be completed when a taxpayer representative is requesting the refund. A signed Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

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 4: Refund Parcel Information

Parcel Street Address (physical address of agricultural land where materials were used or will be used):		
Location City:	State:	ZIP:

Description of fencing or building on the property repaired or being repaired:

Section 5: Applicant Affidavit - The purchaser of the fencing materials or building materials must sign the following affidavit:

Applicant name printed

I, _____, hereby affirm that the materials for which I have requested a refund of sales tax paid were or will be used to repair fencing or nonresidential farm buildings damaged as a direct result of the impact of Hurricane Irma. I understand that a person who furnishes a false affidavit to the Department of Revenue is subject to a mandatory penalty of 200% of the evaded tax, in addition to being liable for fine and punishment as provided by law for a conviction of a felony of the third degree.

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 Signature

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

Taxpayer Signature: _____
OR
Date: _____

Representative Signature: _____

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
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 **Refunds** at **850-617-8585**.

Instructions

Florida law provides for a refund of sales and use tax and discretionary sales surtax paid on the following materials purchased during the period September 10, 2017, through May 31, 2018:

- Fencing materials used in the repair of farm fences damaged as a direct result of the impact of Hurricane Irma located on land classified as agricultural land by the county property appraiser.
- Building materials that become a component part of the repair of a nonresidential farm building damaged as a direct result of the impact of Hurricane Irma.

A “nonresidential farm building” is any temporary or permanent building or support structure that is not intended to be used as a residential dwelling and:

- Classified as a nonresidential farm building on a farm under the Florida Building Code.
- Used primarily for agricultural purposes.
- Located on land that is an integral part of a farm operation or is classified as agricultural land by the county property appraiser.

Examples of nonresidential farm buildings include barns, greenhouses, shade houses, farm offices, storage buildings, or poultry houses.

Is there a time limit to apply?

Yes. The owner of the qualified fencing materials or qualified building materials, or the owner of the agricultural land into which the fencing materials or building materials will be used or were incorporated, must submit a completed *Application for Refund - Certain Farming Materials Damaged by Hurricane Irma* (Form DR-26SIAG), including the required documentation, to the Department no later than December 31, 2018.

Documentation Required

A copy of each sales invoice or other proof of purchase of qualified fencing materials or qualified building materials showing the Florida sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased must be submitted with your application.

You may choose to submit the required documentation electronically instead of providing paper copies. Contact **Refunds** at **850-617-8585** for more information.

Upon receipt of an application, your application and the supporting documentation will be reviewed. You will be notified if additional information or documentation is needed.

Once your application contains all the information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

*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.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs) or proposed rules, notices of rule development workshops, and more. Subscribe today at floridarevenue.com/dor/subscribe.

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.*

Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS,
POLLUTANTS, AND NATURAL GAS FUEL
AMENDING RULE 12B-5.150

12B-5.150 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
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(2) through (38)	No change	
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<u>(39) DR-26IF</u>	<u>Application for Refund – Fuel Used for Agricultural Shipments</u>	<u>XX/XX</u>
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Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18,_____.



Application for Refund - Fuel Used for Agricultural Shipments

Section 1: Taxpayer 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 - Complete this section if you represent the taxpayer and will receive any correspondence pertaining to this application. A signed Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

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 first and last day fuel was purchased and used in Florida. Note - This refund of fuel tax is only available to qualified individuals who purchased and used the fuel from September 10, 2017 to June 30, 2018.

First Day of Refund Period (MM / DD / YY): Last Day of Refund Period (MM / DD / YY):

Section 4: Refund Amount - Enter the refund amount.

Refund Amount:

Section 5: Applicant Affidavit - The purchaser and user of the fuel must sign the following affidavit.

Applicant Name Printed

I, _____, hereby affirm that the fuel for which the refund is being claimed was purchased and used in Florida between September 10, 2017 and June 30, 2018 for the purpose of transporting agricultural products to an agricultural processing or storage facility.

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 Signature

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

Taxpayer Signature: _____ Date _____

OR

Representative Signature: _____ Date _____

Refund Applicant Name		FEIN			
		Gasoline		Diesel	
		Calendar Year			
Line	Total Available Gallons	2017	2018	2017	2018
		A	B	C	D
1	Gallons Purchased in Florida (include sales invoice or other proof of purchase with your application)				
2	Non-Eligible Gallons Consumed (used for purposes other than to transport agricultural products) - from Page 3, Column 4, Schedule 1B				
3	Ending Inventory (gallons not consumed and held in storage as of June 30, 2018 or filing date if before June 30, 2018).				
4	Total Available Gallons (Line 1 minus Line 2 minus Line 3)				
Total Eligible Gallons					
5	Miles Traveled in Florida to Transport Agricultural Products				
6	Miles Traveled Outside of Florida to Transport Agricultural Products				
7	Total Miles Traveled (Line 5 plus Line 6)				
8	Percent of Miles Traveled in Florida to transport Agricultural Products (Divide Line 5 by Line 7)				
9	Total Gallons Eligible for Refund (multiply Line 4 times Line 8) - Carry Values to Schedule 1C2017 or 1C2018				

Schedule 1A Schedule of Farm Product Owner

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

Applicant Name		Identification Number (FEIN or SSN)	
	Name of Farmer	Address of Farmer	
1			
2			
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 applicable documentation to:

Florida Department of Revenue
Refunds
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 **Refunds** at **850-617-8585**.

Schedule 1C2017 Refund Calculation									
Company Name			Identification Number (FEIN/SSN)			Period of Usage (mm/dd/17 to mm/dd/17)			
Part I - Diesel	(1)	(2)	(3)	Part II - Gasoline (Continued)	(7)	(8)	(9)		
All Florida Counties	Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 1 times Column 2)	County	Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 7 times Column 8)		
		0.318							
Part II - Gasoline	(4)	(5)	(6)						
County	Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 4 times Column 5)						
1	Alachua		0.348		34	Lafayette		0.288	
2	Baker		0.298		35	Lake		0.298	
3	Bay		0.298		36	Lee		0.348	
4	Bradford		0.288		37	Leon		0.348	
5	Brevard		0.288		38	Levy		0.288	
6	Broward		0.348		39	Liberty		0.298	
7	Calhoun		0.288		40	Madison		0.348	
8	Charlotte		0.348		41	Manatee		0.348	
9	Citrus		0.348		42	Marion		0.348	
10	Clay		0.298		43	Martin		0.348	
11	Collier		0.348		44	Monroe		0.328	
12	Columbia		0.298		45	Nassau		0.298	
13	Dade (Miami-Dade)		0.328		46	Okaloosa		0.328	
14	De Soto		0.348		47	Okeechobee		0.348	
15	Dixie		0.288		48	Orange		0.288	
16	Duval		0.288		49	Osceola		0.348	
17	Escambia		0.338		50	Palm Beach		0.348	
18	Flagler		0.298		51	Pasco		0.348	
19	Franklin		0.288		52	Pinellas		0.298	
20	Gadsden		0.288		53	Polk		0.348	
21	Gilchrist		0.298		54	Putnam		0.348	
22	Glades		0.298		55	St. Johns		0.288	
23	Gulf		0.298		56	St. Lucie		0.348	
24	Hamilton		0.288		57	Santa Rosa		0.348	
25	Hardee		0.348		58	Sarasota		0.348	
26	Hendry		0.318		59	Seminole		0.298	
27	Hernando		0.348		60	Sumter		0.298	
28	Highlands		0.348		61	Suwannee		0.348	
29	Hillsborough		0.298		62	Taylor		0.288	
30	Holmes		0.298		63	Union		0.298	
31	Indian River		0.288		64	Volusia		0.348	
32	Jackson		0.298		65	Wakulla		0.298	
33	Jefferson		0.298		66	Walton		0.298	
					67	Washington		0.298	
					A	Sub-Total (Gasoline)	(Add all values from Columns 6 and 9 and enter results)		
					B	Sub-Total (Diesel)	(Enter results from Part 1, Column 3)		
					C	Total Refund Due	(Line A plus Line B) - Carry total to Page 1, Section 4		

Schedule 1C2018 Refund Calculation									
Company Name				Identification Number (FEIN/SSN)				Period of Usage (mm/dd/18 to mm/dd/18)	
Part I - Diesel	(1)	(2)	(3)	Part II - Gasoline (Continued)	(7)	(8)	(9)		
All Florida Counties	Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 1 times Column 2)	County	Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 7 times Column 8)		
		0.323		34 Lafayette		0.293			
				35 Lake		0.303			
				36 Lee		0.353			
				37 Leon		0.353			
				38 Levy		0.343			
				39 Liberty		0.303			
				40 Madison		0.353			
				41 Manatee		0.353			
				42 Marion		0.353			
				43 Martin		0.353			
				44 Monroe		0.333			
				45 Nassau		0.303			
				46 Okaloosa		0.333			
				47 Okeechobee		0.353			
				48 Orange		0.293			
				49 Osceola		0.353			
				50 Palm Beach		0.353			
				51 Pasco		0.353			
				52 Pinellas		0.303			
				53 Polk		0.353			
				54 Putnam		0.353			
				55 St. Johns		0.293			
				56 St. Lucie		0.353			
				57 Santa Rosa		0.353			
				58 Sarasota		0.353			
				59 Seminole		0.303			
				60 Sumter		0.303			
				61 Suwannee		0.353			
				62 Taylor		0.293			
				63 Union		0.303			
				64 Volusia		0.353			
				65 Wakulla		0.303			
				66 Walton		0.303			
				67 Washington		0.303			
				A Sub-Total (Gasoline)	(Add all values from Columns 6 and 9 and enter results)				
				B Sub-Total (Diesel)	(Enter results from Part 1, Column 3)				
				C Total Refund Due	(Line A plus Line B) - Carry total to Page 1, Section 4				



Instructions for Completing Application for Refund Fuel Used for Agricultural Shipments

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

Who May Apply for Refunds?

Any person who purchased tax-paid fuel from September 10, 2017 through June 30, 2018 and used the fuel in Florida to transport agricultural products to an agricultural processing or storage facility may apply for a refund.

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 hooved 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 Shipments - The act of transporting agricultural product from a farm, nursery, forest, grove, orchard, vineyard, garden, or apiary 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.

Application Due Date

Mail the *Application for Refund - Fuel Used for Agricultural Shipments* (Form DR-261F) to the Department by no later than December 31, 2018.

Note - Qualified applicants are eligible to receive a refund back on the taxes that were paid on fuel purchased and used between September 10, 2017 and June 30, 2018.

Interest Provisions

Interest will be paid on tax refund claims that have not been paid or credited within 90 days of receipt of a complete refund application. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application. Interest paid by the Department will be computed beginning on the 91st day and will be based on a statutory floating rate that may not exceed 11 percent.

Instructions for Page 2 of Application

Separate gallons by year (2017 or 2018) 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 - 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 September 10, 2017 and June 30, 2018 and must equal or exceed the gallons reported on Line 1 of this application. The Department cannot process your application unless this documentation is provided.

Line 2 Gallons Used for Purposes other than to Transport Agricultural Products - Enter the total number of tax-paid gallons used for purposes other than to transport agricultural products (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, 2018 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 - Add Line 1 plus Line 2. Subtract this value from Line 3 and enter the results.

Total Eligible Gallons (Lines 5 through 9)

Line 5 Enter the total miles traveled in Florida to transport agricultural products to an agricultural processing or storage facility.

Line 6 Enter the total miles traveled outside of Florida to transport agricultural products to an agricultural processing or storage facility.

Line 7 Total Miles Traveled to Transport Agricultural Products - Add Line 5 plus Line 6 and enter the results.

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

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 1C2017, Part II, Column 4 or 7. 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 Lafayette County and 50 gallons were purchased at retail in Lake 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 under Lafayette County and 25 gallons in Lake County under Part II, Column 7.

Part II - Gasoline (Continued)		(7)	(8)	(9)
County		Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 7 times Column 8)
34	Lafayette	50	0.288	14.40
35	Lake	25	0.298	7.45

- Carry the results from Line 9, Column B to Schedule 1C2018, Part II, Column 4 or 7. 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 1C2017, Part I, Column 1.
- Carry the results from Line 9, Column D to Schedule 1C2018, Part I, Column 1.

Schedule Instructions

The Department cannot process your application unless each schedule is completed in its entirety.

Schedule 1A- Schedule of Farm Product Owner

Enter the name and address of the person(s) who owned the farm where the agricultural products were loaded for shipment to a processing or storage facility. 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

Schedule 1B provides information to support the number of gallons used to transport agricultural products within the state of Florida. The following information is required on the Schedule of Usage (1B) for each qualified vehicle.

Column 1 - Vehicle Description - Enter the manufacturer and model of the vehicle used to transport the agricultural products.

Column 2 - License or Other Vehicle Identification Number - Enter the vehicle identification number (VIN) or license number of the vehicle transporting the agricultural products. 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 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.

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 - Enter the number of gallons from Column 3 that were used to transport agricultural products to an agricultural processing or storage facility.

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.

Schedules 1C2017 and 1C2018 - Refund of Fuel Taxes

Use **Schedules 1C2017** and **1C2018** to calculate the taxes eligible for refund on fuel used to transport agricultural products 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 2017 and should be reported on **Schedule 1C2017**. 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 2018 and should be reported on **Schedule 1C2018**.

- **Gasoline** - 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 (Column 4 or 7) by the applicable refund rate (Column 5 or 8) and enter the results in the column titled "Refund Due" (Column 6 or 9). Add the refund amounts from Columns 6 and 9 and enter the total at the bottom of the page on Line A.

Example - XYZ Corporation purchased 250 gallons of gasoline in Alachua County and 250 gallons of gasohol in Baker County in November of 2017. XYZ Corporation also purchased 50 gallons of gasoline in Alachua County in January of 2018. All the fuel was used on Florida highways to transport vegetables to a processing plant. The refund on gasoline is calculated as follows.

Schedule 1C2017

		(4)	(5)	(6)
County		Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 4 times Column 5)
1	Alachua	250	0.348	\$87.00
2	Baker	250	0.298	\$74.50

A	Sub-Total (Gasoline)	(Add all values from Columns 6 and 9 and enter results)	\$161.50
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Schedule 1C2018

		(4)	(5)	(6)
County		Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 4 times Column 5)
1	Alachua	50	0.353	\$17.65

A	Sub-Total (Gasoline)	(Add all values from Columns 6 and 9 and enter results)	\$17.65
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- **Diesel (Part 1)** - 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 1, Column 1. Multiply the gallons (Column 1) by the applicable refund rate (Column 2) and enter the results in the column titled "Refund Due" (Column 3). Carry the refund amount from Column 3 to the bottom of the page on Line B.

Example - XYZ Corporation purchased 250 gallons of diesel fuel in Leon and Gadsden Counties in November of 2017. All the fuel was used on Florida highways to transport fruit to a processing plant. The refund on diesel fuel is calculated as follows.

Schedule 1C2017

Part 1 - Diesel		(1)	(2)	(3)
All Florida Counties		Gallons Consumed in Florida to Transport Agricultural Products	Refund Rate	Refund Due (Column 1 times Column 2)
		250	0.318	\$79.50

B	Sub-Total (Diesel)	(Enter results from Part 1, Column 3)	\$79.50
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- **Total Refund Due** - Add Line A plus Line B from each schedule (Schedule 1C2017 and Schedule 1C2018) and enter the results on Line C. Carry the results to Page 1, Section 4 of the application.

Schedule 1C2017

A	Sub-Total (Gasoline)	(Add all values from Columns 6 and 9 and enter results)	\$161.50
B	Sub-Total (Diesel)	(Enter results from Part 1, Column 3)	\$ 79.50
C	Total Refund Due	(Line A plus Line B) - Carry total to Page 1, Section 4	\$241.00

Schedule 1C2018

A	Sub-Total (Gasoline)	(Add all values from Columns 6 and 9 and enter results)	\$ 17.65
B	Sub-Total (Diesel)	(Enter results from Part 1, Column 3)	\$ 0.00
C	Total Refund Due	(Line A plus Line B) - Carry total to Page 1, Section 4	\$ 17.65

The total refund in this example is \$258.65 (\$241.00 plus \$17.65). Carry this total to Page 1, Section 4 of the 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:

Florida Department of Revenue
Refunds
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 **floridarevenue.com/forms**.*

Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015, F.A.C.